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1993 ANNUAL REPORTS

of the Town of


NORTHWOOD

New Hampshire



For the Year Ending

December 31, 1993



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THE
ANNUAL REPORT
of the
TOWN OFFICERS
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending December 31, 1993

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TOWN OFFICERS

| | |
|------------------|-------------------------|
| Robert E. Bailey | Term Expires March 1994 |
| Richard A. Lewis | Term Expires March 1995 |
| Vincent S. Bane | Term Expires March 1996 |

TOWN CLERK

| | |
|-------------------|-------------------------|
| Arlene W. Johnson | Term Expires March 1996 |
|-------------------|-------------------------|

DEPUTY TOWN CLERK

Judy C. Pease

TOWN TREASURER

| | |
|----------------|-------------------------|
| Joseph A. Knox | Term Expires March 1996 |
|----------------|-------------------------|

DEPUTY TOWN TREASURER

Marcia J. Severance

TAX COLLECTOR

| | |
|------------------|-------------------------|
| Judith W. Gammon | Term Expires March 1996 |
|------------------|-------------------------|

DEPUTY TAX COLLECTOR

Anne Garceau

ADMINISTRATIVE ASSISTANT

Marion J. Knox

OFFICE STAFF

| | |
|---------------------|----------------------------|
| Julie A. Roy | Bookkeeper |
| Marcia J. Severance | Property Records |
| Judith H. Lounsbury | Secretary/Property Records |

MODERATOR

| | |
|-------------------|-------------------------|
| Robert A. Johnson | Term Expires March 1994 |
|-------------------|-------------------------|

SUPERVISOR OF CHECKLIST

| | |
|------------------|-------------------------|
| Plyllis L. Reese | Term Expires March 1994 |
| Helen B. Johnson | Term Expires March 1996 |
| Judith W. Gammon | Term Expires March 1998 |

TRUSTEES OF TRUST FUNDS

| | |
|-------------------|-------------------------|
| Doris L. Bennett | Term Expires March 1994 |
| Andreas M. Turner | Term Expires March 1995 |
| Joann W. Bailey | Term Expires March 1996 |

CEMETERY TRUSTEES

| | |
|---------------------|-------------------------|
| Samuel Johnson, Jr. | Term Expires March 1994 |
| Nancy R. Boyd | Term Expires March 1995 |
| Andreas M. Turner | Term Expires March 1996 |

ELECTED PLANNING AND ZONING BOARD

| | |
|------------------------------------|-------------------------|
| Eleanor T. Pinkham, Chairman | Term Expires March 1994 |
| Robert Allyn Johnson II, Resigned | Term Expires March 1994 |
| John J. Jacobsmeyer, Jr. Appointed | Term Expires March 1994 |
| Russell C. Eldridge | Term Expires March 1995 |
| George W. Carr | Term Expires March 1995 |
| Carol L. Deveau | Term Expires March 1996 |
| Scott P. Martin, Vice-Chairman | Term Expires March 1996 |

RECORDING SECRETARY Linda Schlieder

STRAFFORD REGIONAL PLANNING COMMISSION Robert Johnson, II Scott Martin

BOARD OF ADJUSTMENT

| | |
|------------------------------|-------------------------|
| Jean W. Lane | Appt.Expires March 1994 |
| George Rogers, Vice-Chairman | Appt.Expires March 1994 |
| Linda Schlieder | Appt.Expires March 1994 |
| Bruce Farr, Chairman | Appt.Expires March 1996 |
| Thomas Lavigne | Appt.Expires March 1996 |

ALTERNATES

| | |
|------------------|-------------------------|
| Robert Robertson | Appt.Expires March 1994 |
| Paul Davis | Appt.Expires March 1994 |

RECORDING SECRETARY Linda Schlieder

BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER

| | |
|----------------------|--------------------------|
| Steve Bergstrom | Appt. Expires March 1993 |
| Monica R. Nann Smith | Appt. Expires Dec. 1993 |

HEALTH OFFICER P. Donald Arsenault

TOWN HISTORIAN Joann W. Bailey

| | |
|--|--------------------------|
| LAMPREY REGIONAL SOLID WASTE COOPERATIVE | |
| John H. Jacobsmeyer, Jr. | Appt. Expires March 1996 |

RURAL DISTRICT HEALTH COUNCIL

| | |
|-----------------|-------------------------|
| True W. Chesley | Appt.Expires March 1994 |
| George Rogers | Appt.Expires March 1995 |

EMERGENCY MANAGEMENT

| | |
|--------------------------------|--------------------------|
| Robert E. Young, Director | Appt. Expires March 1994 |
| Harry Ring, Assistant Director | Appt. Expires March 1994 |

POLICE COMMISSION

| | |
|-----------------------|-------------------------|
| Preston Stevenson | Term Expires March 1994 |
| W. Edward Bryant, Jr. | Term Expires March 1995 |
| Louis St. Pierre | Term Expires March 1996 |

RECORDING SECRETARY Linda Schlieder

POLICE DEPARTMENT

| | |
|---------------------------------|--------------------------|
| Michael S. D'Alessandro, Chief | Appt. Expires March 1994 |
| Ross Oberlin, F-T Off. | Appt. Expires March 1994 |
| Charles Hillner, F-T Off. | Appt. Expires March 1994 |
| Ben Jean, P-T Off. | Appt. Expires March 1994 |
| Herbert W. Rich, Jr., P-T Off. | Appt. Expires March 1994 |
| H. D. Woods, IV, P-T Off. | Appt. Expires March 1994 |
| Donald Bassett, Crossing Guard | Appt. Expires March 1994 |
| Catherine Glosser, P-T Off. | Appt. Expires March 1994 |
| Daniel Ward, P-T Off., Resigned | Appt. Expires March 1994 |
| Cilla Tyler, Crossing Guard | Appt. Expires March 1994 |

DEPARTMENT SECRETARY Marylou Tuttle

ANIMAL CONTROL OFFICER

| | |
|----------------------|--------------------------|
| Herbert W. Rich, Jr. | Appt. Expires March 1994 |
|----------------------|--------------------------|

FIRE DEPARTMENT

William R. Calef, Chief
Robert V. Lindquist, Jr., Asst. Chief
Michael Barnett, East District Chief
Charles Bailey, West District Chief

| | |
|--------------------|---------------------------|
| Michael Hoisington | Full Time Firefighter/EMT |
| Kevin Madison | Full Time Firefighter/EMT |

FIRE WARDEN Robert Lindquist, Jr.

BUDGET COMMITTEE

| | |
|-----------------------------|-------------------------|
| Catherine A. Glosser | Term Expires March 1994 |
| David P. Foster | Term Expires March 1994 |
| Robert T. Madison | Term Expires March 1994 |
| Bernard Lee Mason, Resigned | Term Expires March 1994 |
| Robert T. Thomas, Jr. | Term Expires March 1994 |
| Virginia "Ginger" Dole | Term Expires March 1995 |
| Barbara H. Smart | Term Expires March 1995 |
| James A. Boyd | Term Expires March 1995 |
| Jean W. Lane | Term Expires March 1995 |
| Betsy A. Colburn | Term Expires March 1996 |

| | |
|---------------------------|-------------------------|
| Allan G. Holmes, Chairman | Term Expires March 1996 |
| Douglas J. Peterson | Term Expires March 1996 |
| Andreas M. Turner | Term Expires March 1996 |

RECYCLING COMMITTEE

| | |
|--------------------------|-------------------------|
| Christian Kofer | Appt.Expires March 1994 |
| Peggy Kofer | Appt.Expires March 1994 |
| William Lounsbury | Appt.Expires March 1994 |
| Winifred Young | Appt.Expires March 1995 |
| Robert Clark | Appt.Expires March 1996 |
| Kathleen Lord | Appt.Expires March 1996 |
| Shelly Bobowski | Appt.Expires March 1996 |
| John J. Jacobsmeyer, Jr. | Appt.Expires March 1996 |

RESCUE SQUAD

Richard Corning, Captain

ROAD AGENT

| | |
|-----------------|-------------------------|
| James D. Wilson | Term Expires March 1994 |
|-----------------|-------------------------|

NORTHWOOD HIGHWAY ADVISORY COMMITTEE

| | |
|------------------------------------|--------------------------|
| Mark McKenzie, Chairman | Appt. Expires March 1994 |
| Andreas Turner, Secretary | Appt. Expires March 1994 |
| Andrew John Lane | Appt. Expires March 1994 |
| Robert Bailey | Appt. Expires March 1994 |
| James Wilson, Road Agent | Term Expires March 1994 |
| Richard A. Lewis, Selectmen's Rep. | Term Expires March 1995 |

CONSERVATION COMMISSION

| | |
|---------------------------|-------------------------|
| Nathalie Wall | Appt.Expires March 1994 |
| John Rule, Co-Chairman | Appt.Expires March 1994 |
| Arthur C. Slade, III | Appt.Expires March 1995 |
| Mark McKenzie (Appointed) | Appt.Expires March 1995 |
| Mary Kaufhold (Resigned) | Appt.Expires March 1995 |
| Kathleen Lord (Resigned) | Appt.Expires March 1995 |
| Nancy Voorhis, Chairman | Appt.Expires March 1996 |
| Patrick Bell | Appt.Expires March 1996 |
| Winnie Young | Appt.Expires March 1996 |

ALTERNATES

| | |
|-------------------|-------------------------|
| Joann W. Bailey | Appt.Expires March 1994 |
| Johanna W. Chase | Appt.Expires March 1994 |
| William Lounsbury | Appt.Expires March 1994 |
| Scott Martin | Appt.Expires March 1994 |
| Stan Somers | Appt.Expires March 1994 |

RECORDING SECRETARY

Linda Schlieder

HUMAN SERVICES DIRECTOR

Patricia Stead

Appt. Expires March 1994

RECREATION COMMISSION

Patti L. Blackburn

Term Expires March 1994

Diane (Dee) M. Ashford

Term Expires March 1995

P. Donald Arsenault

Term Expires March 1995

Betsy Ann Colburn

Term Expires March 1996

LIBRARY TRUSTEES

Elizabeth Stimmell

Term Expires March 1994

Karen (Kate) Leblanc

Term Expires March 1995

Nathalie H. Wall

Term Expires March 1996

ROUTE 4 IMPACT COMMITTEE

Andrew John Lane, Chairman

Term Expires March 1994

Patricia Stead, Vice-Chairman

Term Expires March 1994

Fern Eldridge, Secretary

Term Expires March 1994

William Johnson, Resigned

Term Expires March 1994

Richard Blackburn

Term Expires March 1994

Jeffrey Lalish

Term Expires March 1994

Catherine McNally

Term Expires March 1994

Michael George

Term Expires March 1994

Johanna Chase, Resigned

Term Expires March 1994

Russell Eldridge

Term Expires March 1994

ECONOMIC DEVELOPMENT COMMITTEE

Richard Lewis, Chairman

Robert E. Bailey

Pat Stead

William Bushnell

Douglas Briggs

Timothy McGuinness

William Johnson, Resigned

EAST/WEST HIGHWAY COMMITTEE

Robert E. Clark, Chairman

Robert E. Bailey

Tom Chase, Vice-Chairman

George Rogers

Ellis Ring (ATF Member)

Scott Martin

225TH ANNIVERSARY COMMITTEE

Althea "Bunny" Behm

Joseph A. Knox

Richard Blackburn

Marion J. Knox

James Boyd

Bernard Lee Mason

Russell Eldridge

Priscilla R. Turner

RESULTS OF TOWN ELECTION

March 9, 1993

Selectman (1 year)
 *Robert E. Bailey 355
 John H. Jacobsmeyer, Jr. 193

Budget Committee (3 years)
 *Allan G. Holmes 422
 *Andreas M. Turner 362
 *Douglas J. Peterson 350
 *Betsy Ann Colburn 342

Selectman (3 years)
 *Vincent S. "Mike" Bane 453

Budget Committee (2 years)
 *Virginia "Ginger" Dole 408

Road Agent (1 year)
 *James D. Wilson 382
 John F. Merrill 150

Budget Committee (1 year)
 *Catherine Glosser 413

Trustee of Trust Funds
 *Joann W. Bailey 464

Library Trustee
 *Nathalie H. Wall 326
 David F. Saulnier 136

Trustee of Cemetery
 *Andreas M. Turner 440

Police Commission
 *Louis St. Pierre 601
 Deborah J. Swanson 87
 Lillian E. Leonard 84

Recreation Commission (3 yrs.)
 *Betsy Ann Colburn 412
 Rebecca Rule (write-in) 5

Planning Board (3 years)
 *Carol L. Deveau 354
 *Scott Martin 340

Recreation Commission (2 yrs.)
 *P. Donald Arsenault 383

Planning Board (1 year)
 *Eleanor T. Pinkham 322
 Andrew John Lane 149
 Lillian E. Leonard 51

MARCH 13, 1993 ANNUAL TOWN MEETING

This meeting was held at Coe-Brown Academy and opened at 9:00 AM. George Rogers moved that we dispense with reading the entire warrant at this time as each article will be read when acted upon. Selectman Richard Lewis seconded the motion which passed by unanimous voice vote.

Moderator Robert A. Johnson called our attention to an 1893 Town Report which Joann Bailey had brought for display. This is thought to be the first year our Town had printed annual reports.

Article 1: Joann Bailey moved that the Town authorize the Northwood Conservation Commission to retain the unexpended portion (\$101.15) of its 1992 appropriation, said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36: A-5. Jean Lane seconded. Motion passed by voice vote.

Article 2: Allan Holmes (Chairman of the Budget Committee) moved that the Town appropriate the sum of \$10,000 from the special Ambulance Replacement Fund, established under RSA 31:95-C at the 1990 Annual Town Meeting, and place the sum of \$10,000 in the Ambulance Capital Reserve Fund held by the Trustees of the Trust Funds. Jean Lane seconded. Motion was adopted by a voice vote.

Article 3: Richard Lewis moved that the Town authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the state, federal or other governmental unit or private source which becomes available during the fiscal year, in accordance with RSA 31:95-b. Stephanie Buzzell seconded. The motion was adopted by a unanimous voice vote.

Article 4: Richard Lewis moved that the Town authorize the Board of Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by Selectmen's Quitclaim Deed, either following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require pursuant to RSA 80:80. Robert Bailey seconded. Motion was adopted by a voice vote.

Article 5: Selectman Vincent Bane moved that we combine the Northwood Fire and Rescue Squads to be called the Northwood Fire and Rescue Squad with funds for both to be put into one budget. Robert Bailey seconded the motion. Rich Corning voiced opposition to the motion saying it would save no money. They are organizations with two separate concerns although they do work together when needed. Chief Calef says they do operate with separate rules and are now in process of slowly forming ways of combining the two squads. This will take time and should be well thought out before bringing it to the Town for

action. Motion failed to pass by a voice vote.

Article 6: Richard Lewis moved that the Town appropriate from surplus in the year 1992 the sum of \$350 received from the sale of cemetery lots in the year 1992 and place that \$350 in the Cemetery Improvement Capital Reserve Fund. Andreas Turner seconded. Motion passed by an overwhelming voice vote.

Article 7: Allan Holmes moved that the Town authorize the Selectmen to borrow money in anticipation of taxes. Richard Lewis seconded the motion. Motion was adopted by a voice vote.

Article 8: Robert Madison moved to indefinitely postpone this article. Ginger Dole seconded. This was the article to purchase a new cruiser outright. Robin Ackman pointed out that the leasing proposal coming in Article 9 would cost \$1600 more. Preston Stevenson of the Police Commission prefers the purchase rather than the leasing as there is no trade-in value on old cruisers so there is no saving on leasing police vehicles as there is with a private vehicle. Police Chief D'Alessandro was asked for his opinion and he felt that the purchase was the better route because next year we may need to replace the other cruiser. Officer Glosser voiced her concerns regarding the safety of the Ford cruiser. The Chief stated that the guarantee on the vehicle would be exactly the same whether it was purchased or leased. The motion to indefinitely postpone was defeated by a show of hands manifestly in the negative.

Now Jean Lane moved the the Town raise and appropriate the sum of \$20,000 for a new, fully equipped police cruiser. Stephanie Buzzell seconded. The motion was adopted by a voice vote.

Article 9: Allan Holmes moved to indefinitely postpone any action on this article. Robert Madison seconded. The motion passed by a voice vote.

Article 10: Allan Holmes moved that the Town raise and appropriate the sum of \$45,000 for the refurbishing of a fire truck (MX-2). Jean Lane seconded. The motion was adopted by a voice vote.

Article 11: Richard Lewis moved that the Town raise and appropriate the sum of \$2700 for the paving of the driveway and parking areas at the Narrows Fire Station. Stephanie Buzzell seconded. The motion passed by a voice vote.

Article 12: Richard Lewis moved that the Town raise and appropriate the sum of \$8,500 for updating and replacing the Town's computer system. Marion Knox seconded. Mr. Tomasello asked why the article was not recommended by the Budget Committee. Mr. Holmes replied that they felt they could get along without it. Mrs. Knox explained that replacement parts were getting hard or impossible to obtain and would like to have the money available when and if needed. They would also like a

computer station for Mrs. Knox who has never had one. Mr. Turner feels we should commend Mrs. Knox for learning the computer program and being able to print the March ballot, thereby saving the Town money. The motion passed by a show of hands 55 Yes and 40 No.

Article 13: Allan Holmes moved that the Town raise and appropriate the sum of \$500 to have the Town Clerk's record book #1 be rebound. Richard Lewis seconded. Motion was passed by a unanimous voice vote.

Article 14: Richard Lewis moved that the Town raise and appropriate the sum of \$3,300 for the purchase of a sander for the Town's Highway Truck. Allan Holmes seconded. This dollar amount was less than what was proposed in the warrant article. The motion was adopted by a voice vote.

Article 15: Allan Holmes moved that the Town raise and appropriate the sum of \$6,000 to purchase protective EMT/FF gear, as required by OSHA for 10 members who currently do not have this equipment. Richard Lewis seconded. Mr. Corning explained the need for this gear which consists of boots, jacket, gloves, and helmet. Rescue Squad are not allowed to go to an accident without this gear, and there is a present need for 10 sets. The motion was adopted by a voice vote.

Article 16: Allan Holmes moved that the Town raise and appropriate the sum of \$1,000 to be used as part of matching funds from the State of New Hampshire for the purpose of controlling the spread of milfoil in Northwood Lake, said funding to be coordinated by the Northwood Lake Association. Richard Lewis seconded. Bill Lounsbury said the Conservation Commission does not recommend adopting this article unless some control is to be exercised over boats using the lake. It was pointed out that if milfoil takes over the lake, property values would drop 20%. The need to control all our lakes was cited. Mr. Kaffel said the State indicated something must be done soon and residents have raised approximately half of the \$25,000 needed. Ms. Glosser said granted this is only a bandaid measure, but can we afford to wait another year before doing something? Nancy Voorhis, Chairwoman of the Conservation Commission, finally offered an amendment to add to the article as follows, "provided that the Lake Association works this year in establishing some provisions for controlling recurrence of the milfoil infestation." Cliff Midwood seconded. There are other methods available for treatment. The amendment passed by a voice vote. The Selectmen said they would control the \$1,000 and would meet with the Northwood Lake Association and with their Conservation Commission. The main motion passed by a unanimous voice vote.

Article 17: Richard Lewis moved we indefinitely postpone action on this article. Virginia Dole seconded. Motion was adopted by a unanimous voice vote.

Article 18: Allan Holmes moved that the Town raise and appropriate the sum of \$70,000 for the purpose of purchasing a 3 acre parcel of land from the Roman Catholic Diocese of Manchester, located between Route 4 and Harvey Lake, opposite St. Joseph's Church (Map 15, Lot 48), and to apply for, and expend without further action by the Town Meeting, federal, state and private and Conservation Commission funds as the purchase money for obtaining this land. It is to be understood that should sufficient monies not become available from the above sources, this transaction will not be consummated. Richard Lewis seconded. Mr. Eldridge asked what the purpose of this purchase would be and it was mentioned that it could be a park area. Many felt it would not be good land for a park and would have poor entry from the highway. The motion was defeated by an overwhelming voice vote.

Article 19: Vincent Bane moved that we indefinitely postpone action on this article. Allan Holmes seconded. Motion adopted by a voice vote.

Article 20: Administrative Assistant Marion Knox moved that the Town establish a steering committee to begin preparations for the celebration of the Town's 225th anniversary to be held during the year 1998, and vote to authorize the Moderator and the Board of Selectmen to appoint 12 persons to this committee, and require them to consider all persons who may choose to volunteer for this committee before making their appointments. This committee is to be appointed no later than July 1, 1993. Robert Bailey seconded. The motion was adopted by a unanimous voice vote.

Article 21: Robert Bailey moved that the Town authorize the public library trustees, under RSA 202-A:4-c, to apply for, accept and expend, without further action by the Town Meeting, money from the state, federal, or other governmental unit or a private source which becomes available during the fiscal year. Such monies shall be used only for legal purposes for which a town may appropriate money, not require the expenditure of other town funds, and be exempt from all provisions of RSA 32, relative to limitation and expenditures of town monies. Russell Eldridge seconded. The motion passed by an unanimous voice vote.

Article 22: Jean Lane moved that the Town authorize the Board of Selectmen, under RSA 31:95-e, to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose, and such authorization shall remain in effect until rescinded by a vote of Town Meeting. Robert Bailey seconded. The motion passed by a unanimous voice vote.

Article 23: Jean Lane moved that the Town authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. Richard Lewis seconded.

The motion was adopted by a voice vote.

Article 24: Richard Lewis moved that the Town authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications as determined by the Board of Selectmen or their agent. Jean Lane seconded. Mr. Ackman asked if this means a private road could be made a town road. The answer was yes.
The motion was adopted by a voice vote.

Article 25: Russell Eldridge asked about the progress of the naming of the streets. It was reported that the project is progressing well. School Clerk Jean Lane announced that the recount for School Board Member will be Wednesday night at 8:00 PM at the Elementary School. Robert Young announced that the Elementary School will be open for emergency shelter today for the upcoming blizzard that is being predicted. The storm had just started as Mr. Holmes moved we adjourn which we did by unanimous consent at 11:05 making this the shortest Town Meeting in recent memory.

The Summer Sports program at Coe-Brown had prepared lunches to sell at the noon break so everyone was urged to stock up for the coming storm and to help these summer programs.

Respectfully submitted,

Arlene W. Johnson
Town Clerk

STATE OF NEW HAMPSHIRE

The polls will be open from 10:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at Town Hall in said Northwood on Tuesday, the 8th day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. Are you in favor of the adoption of an amendment to the existing Town Zoning Ordinance, Article III, A., Section 7, as proposed by the Northwood Planning Board to reduce the required setback for legal lots of record in existence prior to the enactment of the 80,000 square foot minimum lot size that do not comply with such minimum lot size?

Given under our hands and seal this 14th day of February in the year of our Lord nineteen hundred and ninety-four.

Richard A. Lewis

Selectmen

Robert E. Bailey

of

Vincent S. Bane

Northwood, NH

A TRUE COPY OF WARRANT: ATTEST

Richard A. Lewis

Selectmen

Robert E. Bailey

of

Vincent S. Bane

Northwood, NH

Absentee Ballots will be opened at 2 P.M.

TOWN WARRANT

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on the 12th day of March next at nine of the clock in the forenoon to act upon the following subjects:

1. Shall the town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public Library Trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from the state, federal or other governmental units or a private source which becomes available during the fiscal year? Majority vote required.

2. Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from the state, federal, or other governmental unit or a private source which becomes available during the fiscal year? This authorization will remain in effect until rescinded by a vote of the municipal meeting. Majority vote required.

3. To see if the municipality will vote to authorize the Board of Selectmen to accept gifts or personal property, other than cash, to the municipality for any public purposes. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of the municipal meeting. Majority vote required.

4. Shall the town accept the provisions of RSA 33:7 providing that any town at any annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes? Majority vote required.

5. To see if the town will vote to authorize indefinitely, until specific rescission of such authority, the Selectmen to convey any real estate acquired by the town by Tax Collector's Deed. Such conveyance shall be by deed, either following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. Majority vote required.

6. To see if the town will vote to authorize the Selectmen to convey by Selectmen's Quitclaim Deed to James V. Frazier and Diane M. Frazier a parcel of land, without buildings, owned by the town, located at the corner of Main Street and Canterbury Road, for the consideration of \$1.00, provided the Fraziers

supply, at their expense, both a survey by a licensed surveyor of the town property to be conveyed, and a legal description thereof.

Majority vote required.

7. To see if the town will vote to raise the sum of \$23,688.39 from the special Ambulance Replacement Fund (previously established) revenue balance, and to place the sum of \$23,688.39 in the Ambulance Capital Reserve Fund held by the Trustees of the Trust Funds. This amount represents the money received from billings in the fiscal year 1993.

Majority Vote Required.

8. To see if the town will vote to appropriate the Northwood Conservation Commission to retain the unexpended portion, \$1167.94, of its 1993 appropriation, said funds to be placed in the Northwood Conservation Commission Fund in accordance with RSA 36-A:5, or take any other action relative thereto.

Majority vote required.

9. To see if the town will vote to appropriate from surplus in the year ended December 31, 1993, the sum of \$800.00 received from the sale of cemetery lots in the year 1993, and to place \$800.00 in the Cemetery Improvement Capital Reserve Fund.

Majority vote required.

10. To see if the municipality will vote to raise and appropriate the sum of \$1,215,021.00 which represents the operating budget. Said sum does not include special articles addressed. Recommended by the Selectmen and Budget Committee.

Majority vote required.

11. To see if the town will vote to authorize the Selectmen to enter into a lease/purchase agreement for the purpose of lease/purchasing a new fire truck (tanker), and to raise and appropriate the sum of \$51,000.00 as a down payment; \$26,000.00 of which will be withdrawn from the Fire Truck Capital Reserve Fund and \$25,000.00 of which will come from surplus in the year ended December 31, 1993, for this purpose. The truck is to be purchased under a lease/purchase agreement with two additional year's payments to be made, one in 1995 and one in 1996, in the amount of \$23520.44 each year, bringing the total cost of the truck to \$98040.88. Recommended by the Selectmen and Budget Committee.

2/3 ballot vote required.

12. To see if the town will vote to raise and appropriate the sum of \$6000.00 for the improvement of the road at Pine Grove Cemetery; \$1000.00 of which will be withdrawn from the Cemetery Improvement Capital Reserve Fund, and \$5000.00 of which will be raised by taxation. Recommended by the Selectmen and the Budget Committee.

Majority vote required.

13. To see if the Town will vote to discontinue the Cemetery Improvement Capital Reserve Fund created in 1992, and

to return the balance of the fund and interest to the General Fund. Recommended by the Selectmen and Budget Committee.

Majority vote required.

14. To see if the town will vote to create an expendable general fund trust fund under the provisions of RSA 31:14-a, to be known as the Cemetery Improvement Expendable Trust Fund for the purpose of maintenance and operation of town cemeteries, to designate the Selectmen as agents to expend and to vote to raise and appropriate the sum of \$845.00 from the General Fund and place such funds into the newly created Cemetery Improvement Expendable Trust Fund. This sum represents the money returned to the General Fund in Article #13. Recommended by the Selectmen and Budget Committee.

Majority vote required.

15. To see if the town will vote to raise and appropriate the sum of \$21,000.00 for a new fully equipped police cruiser. Recommended by the Selectmen and Budget Committee.

Majority vote required.

16. To see if the town will vote to raise and appropriate the sum of \$158.40 for life insurance in the amount of \$10,000.00 for each of the part-time Police Officers. By Petition. Recommended by the Selectmen and Budget Committee.

Majority vote required.

17. To see if the Town will vote to raise and appropriate the sum of \$7,170.00 for the purchase of computer equipment to complete the upgrading of the town's computer system. Recommended by the Selectmen and Budget Committee

Majority vote required.

18. To see if the Town will vote to raise and appropriate the sum of \$2,618.00 for the purchase of a radio for the Northwood Rescue Squad Ambulance. Recommended by the Selectmen and Budget Committee.

Majority vote required.

19. To see if the Town will raise and appropriate the sum of \$3,882.00 for the purchase of a pulse oximeter for the Northwood Rescue Squad. Recommended by the Selectmen and Budget Committee.

Majority vote required.

20. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for a road engineering design of Tasker Hill Road. This will be a non-lapsing appropriation per RSA 32:3, VI(d) and 32:7, VI and will not lapse until the work is completed or no later than one year after the end of the 1994 fiscal year, whichever is earlier. Recommended by the Selectmen and Budget Committee.

Majority vote required.

21. To see if the town will vote to raise and appropriate the sum of \$10,000.00 to be placed in the Highway Equipment Capital Reserve Fund held by the Trustees of Trust Funds. Recommended by the Selectmen and Budget Committee.

Majority vote required.

22. To see if the town will vote to raise and appropriate the sum of \$3,460.00 for the rebinding of Town Clerk's record books and the binding of Town Reports for the years 1982 through 1993. Recommended by the Selectmen and Budget Committee.
Majority vote required.

23. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 as "seed" money for the 225th Anniversary Steering Committee. Recommended by the Selectmen and Budget Committee.
Majority vote required.

24. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 14th day of February in the year of our Lord nineteen hundred and ninety-four.

| | |
|------------------|-----------|
| Richard A. Lewis | Selectmen |
| Robert E. Bailey | of |
| Vincent S. Bane | Northwood |

A TRUE COPY OF WARRANT: ATTEST

| | |
|------------------|---------------|
| Richard A. Lewis | Selectmen |
| Robert E. Bailey | of |
| Vincent S. Bane | Northwood, NH |

BUDGET OF THE TOWN OF NORTHWOOD
 Appropriations and Estimates of Revenue for the Ensuing Year
 January 1, 1994 to December 31, 1994

APPROPRIATIONS

| | Appropriations 1993 | Expended 1993 | Selectmen's 1994 | Budget Committee Recommended Not 1994 Recommended |
|---------------------------|------------------------|------------------|---------------------|---|
| GENERAL GOVERNMENT | | | | |
| BOARD OF SELECTMEN | | | | |
| Selectmen Salary | 7000 | 7000 | 7000 | 7000 |
| Social Security | 434 | 434 | 434 | 434 |
| Medicare | 102 | 102 | 102 | 102 |
| Training & Conf. | 100 | 10 | 100 | 100 |
| Travel | 300 | 285 | 300 | 100 |
| Total | 7936 | 7831 | 7936 | 7736 |
| ADMINISTRATIVE | | | | |
| ASSISTANT | | | | |
| Administrative Asst. | 27890 | 27921 | 30047 | 30047 |
| Health & Dental | 2424 | 2423 | 3230 | 3230 |
| Life Insurance | 34 | 26 | 33 | 33 |
| Social Security | 1729 | 1567 | 1863 | 1863 |
| Medicare | 404 | 366 | 436 | 436 |
| Retirement | 1185 | 1204 | 1277 | 1277 |
| Tuition Reimb. | 200 | 30 | 0 | 0 |
| Training & Conf. | 150 | 145 | 150 | 150 |
| Travel Reimbursement | 300 | 324 | 300 | 300 |
| Total | 34316 | 34006 | 37336 | 37336 |
| MODERATOR/TOWN | | | | |
| MEETING | | | | |
| Moderator Salary | 115 | 79 | 282 | 282 |
| Social Security | 7 | 5 | 17 | 17 |
| Medicare | 2 | 1 | 4 | 4 |
| Total | 124 | 85 | 303 | 303 |

EXECUTIVE OFFICE

| | | | |
|----------------------|-------|-------|-------|
| Office Staff Salary | 17121 | 14806 | 15343 |
| Health/Dental | 2424 | 2423 | 3606 |
| Life Insurance | 34 | 26 | 33 |
| Social Security | 1062 | 662 | 951 |
| Medicare | 248 | 149 | 222 |
| Town Retirement | 406 | 364 | 384 |
| Tuition Reimbursemen | 0 | 0 | 0 |
| Contracted Services | 3810 | 3810 | 2600 |
| Telephone | 4000 | 4483 | 4000 |
| Printing | 4500 | 4341 | 4500 |
| Dues | 1300 | 1180 | 1180 |
| Office Supplies | 2000 | 2046 | 1850 |
| Postage | 850 | 1391 | 1200 |
| Maintenance & Repair | 6100 | 5696 | 5800 |
| Books & Period. | 500 | 725 | 550 |
| Miscellaneous | 250 | 383 | 350 |
| Route 4 Impact | 0 | 0 | 250 |
| Economic Development | 0 | 0 | 500 |
| Total | 44605 | 42485 | 43319 |

TOWN CLERK

| | | | |
|---------------------|-------|-------|-------|
| Deputy Town Clerk | 1200 | 997 | 1200 |
| Town Clerk Salary | 8326 | 8326 | 8326 |
| Social Security | 591 | 579 | 591 |
| Medicare | 138 | 135 | 138 |
| Contracted Services | 400 | 1195 | 1548 |
| Telephone | 500 | 593 | 500 |
| Dues | 20 | 20 | 20 |
| Office Supplies | 200 | 199 | 200 |
| Postage | 210 | 19 | 200 |
| Maint. & Repair | 335 | 363 | 0 |
| Books & Period. | 100 | 63 | 0 |
| Training & Conf. | 300 | 209 | 300 |
| Travel | 275 | 221 | 275 |
| Total | 12595 | 12919 | 13298 |

VOTER REGISTRATION

| | | | | |
|------------------|-----|-----|------|------|
| Supervisors | 390 | 169 | 939 | 939 |
| Supervisor Clerk | 90 | 84 | 205 | 205 |
| Social Security | 30 | 15 | 71 | 71 |
| Medicare | 7 | 3 | 17 | 17 |
| Printing | 10 | 9 | 60 | 60 |
| Office Supply | 25 | 40 | 75 | 75 |
| Postage | 0 | 0 | 10 | 10 |
| Total | 552 | 320 | 1377 | 1377 |

ELECTION ADMINISTRATION

| | | | | |
|-------------------|-----|-----|------|------|
| Clerks & Counters | 307 | 272 | 992 | 992 |
| Vital Stat. | 100 | 0 | 100 | 100 |
| Social Security | 25 | 17 | 68 | 68 |
| Medicare | 6 | 4 | 16 | 16 |
| Printing | 500 | 33 | 250 | 250 |
| Total | 938 | 326 | 1426 | 1426 |

ACCOUNTING

| | | | | |
|---------------------|-------|-------|-------|-------|
| Bookkeeper/Off. Sup | 21865 | 22987 | 21894 | 21894 |
| Sub. Bookkeeper | 822 | 682 | 100 | 100 |
| Health & Dental | 2424 | 1817 | 3606 | 3606 |
| Life Insurance | 34 | 20 | 33 | 33 |
| Social Security | 1407 | 1335 | 1364 | 1364 |
| Medicare | 329 | 313 | 319 | 319 |
| Retirement | 547 | 476 | 550 | 550 |
| Tuition Reimb. | 200 | 190 | 200 | 200 |
| Office Supply | 600 | 609 | 700 | 700 |
| Postage | 850 | 848 | 850 | 850 |
| Training & Conf. | 150 | 50 | 100 | 100 |
| Travel | 120 | 159 | 150 | 150 |
| Total | 29348 | 29486 | 29866 | 29866 |

23

AUDITING

| | | | | |
|----------|------|------|------|------|
| Services | 6000 | 5950 | 6300 | 6300 |
| Total | 6000 | 5950 | 6300 | 6300 |

ASSESSING

| | | | |
|----------------------|-------|-------|-------|
| Assessing Clerk | 8871 | 10959 | 10959 |
| Social Security | 559 | 679 | 679 |
| Medicare | 131 | 159 | 159 |
| Appraisal | 10000 | 10000 | 10000 |
| Street Numbering | 99 | 0 | 0 |
| Registry of Deeds | 1472 | 1500 | 1500 |
| Tax Maps | 898 | 1000 | 1000 |
| Town Roads Reasearch | 0 | 0 | 0 |
| Dues | 20 | 20 | 20 |
| Office Supplies | 90 | 50 | 50 |
| Total | 22140 | 24367 | 24367 |

TAX COLLECTOR

| | | | |
|--------------------|-------|-------|-------|
| Dep. Tax Collector | 956 | 2031 | 2031 |
| Tax Collector Sal. | 13172 | 13514 | 13514 |
| Social Security | 775 | 964 | 964 |
| Medicare | 181 | 225 | 225 |
| Current Use | 10 | 50 | 50 |
| Tax Liens | 1064 | 1000 | 1000 |
| Telephone | 656 | 600 | 600 |
| Printing | 395 | 500 | 500 |
| Dues | 15 | 15 | 15 |
| Office Supply | 286 | 100 | 100 |
| Postage | 2802 | 2810 | 2810 |
| Training & Conf. | 254 | 600 | 600 |
| Travel | 221 | 300 | 300 |
| Total | 20787 | 22709 | 22709 |

TREASURY

| | | | |
|--------------------|------|------|------|
| Dep. Treas. Salary | 0 | 100 | 100 |
| Treasurer Salary | 2938 | 3014 | 3014 |
| Social Security | 180 | 193 | 193 |
| Medicare | 40 | 45 | 45 |
| Dues | 25 | 25 | 25 |
| Office Supply | 47 | 50 | 50 |
| Training & Conf. | 85 | 75 | 75 |
| Travel | 309 | 300 | 300 |
| Total | 3624 | 3802 | 3802 |

TRUSTEE OF TRUST FUNDS

| | | | | |
|----------------------|------|-----|------|------|
| Secretary-Report | 300 | 75 | 300 | 300 |
| TTF Salary | 500 | 500 | 500 | 500 |
| Secretary | 50 | 0 | 50 | 50 |
| Social Security | 53 | 36 | 53 | 53 |
| Medicare | 12 | 8 | 12 | 12 |
| Auditing | 150 | 0 | 150 | 150 |
| Office Supply | 25 | 15 | 25 | 25 |
| Training/Conferences | 50 | 0 | 50 | 50 |
| Total | 1140 | 634 | 1140 | 1140 |

BUDGET COMMITTEE

| | | | | |
|------------------|------|-----|------|------|
| Secretary | 800 | 709 | 800 | 800 |
| Social Security | 50 | 41 | 50 | 50 |
| Medicare | 12 | 10 | 12 | 12 |
| Printing | 68 | 61 | 49 | 49 |
| Office Supply | 60 | 30 | 30 | 30 |
| Postage | 71 | 37 | 71 | 71 |
| Training & Conf. | 1 | 0 | 50 | 50 |
| Total | 1062 | 888 | 1062 | 1062 |

LEGAL

| | | | | |
|---------------------|-------|-------|-------|-------|
| Services | 17500 | 18779 | 17500 | 17500 |
| Claims & Judgements | 500 | 0 | 500 | 500 |
| Total | 18000 | 18779 | 18000 | 18000 |

25

PERSONNEL ADMINISTRATION

| | | | | |
|----------------------|-------|-------|-------|-------|
| Unemployment Ins. | 2468 | 1841 | 2500 | 2500 |
| Worker's Comp. Ins. | 40170 | 21898 | 37636 | 37636 |
| Health Insurance | 2261 | 3674 | 5221 | 5221 |
| Retirement-Maint. | 150 | 100 | 150 | 150 |
| Hepatitis B. Medical | 8000 | 4326 | 0 | 0 |
| Total | 53049 | 31839 | 45507 | 45507 |

PLANNING BOARD

| | | | |
|-----------------------|------|------|-------|
| Secretary | 6264 | 5948 | 5355 |
| Social Security | 388 | 383 | 332 |
| Medicare | 91 | 89 | 78 |
| Legal | 1 | 699 | 1600 |
| Contracted Services | 1600 | 498 | 3600 |
| Ordinance Enforcement | 100 | 0 | 100 |
| Printing | 500 | 251 | 500 |
| Office Supply | 400 | 292 | 300 |
| Postage | 250 | 87 | 150 |
| Training & Conf. | 200 | 65 | 150 |
| Travel | 100 | 33 | 50 |
| Total | 9894 | 8345 | 12215 |

ZONING BOARD

| | | | |
|------------------|------|-----|------|
| Secretary | 760 | 518 | 760 |
| Social Security | 47 | 32 | 47 |
| Medicare | 11 | 8 | 11 |
| Legal | 1000 | 0 | 500 |
| Printing | 100 | 70 | 100 |
| Office Supply | 50 | 53 | 50 |
| Postage | 100 | 43 | 50 |
| Training & Conf. | 50 | 0 | 50 |
| Total | 2118 | 724 | 1568 |

26

GEN. GOVERNMENT BUILDING

| | | | |
|------------------|-------|-------|-------|
| Janitor | 5811 | 5832 | 5959 |
| Social Security | 360 | 348 | 369 |
| Medicare | 84 | 81 | 86 |
| Electricity | 3165 | 3635 | 3600 |
| Heat & Oil | 2700 | 2234 | 2500 |
| Maint. & Repair | 2500 | 3646 | 3000 |
| Alarm Monitoring | 1039 | 1039 | 1090 |
| Maint. Supply | 3000 | 2247 | 1000 |
| Custodial Supply | 400 | 714 | 400 |
| Grounds Care | 2150 | 2150 | 2300 |
| NWD Bicen. Fund | 250 | 148 | 0 |
| Septic System | 0 | 0 | 0 |
| Total | 21459 | 22074 | 20304 |

CEMETRIES

| | | | | |
|-----------------|------|------|------|------|
| Maint. & Repair | 2800 | 2888 | 3300 | 3300 |
| General Supply | 300 | 207 | 300 | 300 |
| Total | 3100 | 3095 | 3600 | 3600 |

INSURANCES

| | | | | |
|--------------------|-------|-------|-------|-------|
| Property Insurance | 41300 | 36119 | 39000 | 39000 |
| Total | 41300 | 36119 | 39000 | 39000 |

REGIONAL ASSOCIATIONS

| | | | | |
|--------------------|------|------|------|------|
| Strafford Regional | 2259 | 2259 | 2257 | 2257 |
| Total | 2259 | 2259 | 2257 | 2257 |

TOTAL GENERAL GOVERNMENT

| | | | | |
|--|--------|--------|--------|--------|
| | 339475 | 304715 | 336692 | 336492 |
|--|--------|--------|--------|--------|

PUBLIC SAFETY

POLICE & COMMISSION

| | | | | |
|----------------------|------|------|------|------|
| Pol. Comm. Secretary | 300 | 377 | 350 | 350 |
| Social Security | 19 | 22 | 22 | 22 |
| Medicare | 4 | 5 | 5 | 5 |
| Legal | 2000 | 615 | 1000 | 1000 |
| Office Supply | 50 | 3 | 50 | 50 |
| Total | 2373 | 1022 | 1427 | 1427 |

27

| | | | | |
|--------------------|-------|-------|-------|-------|
| Police Chief | 33093 | 33093 | 34772 | 34772 |
| Full Time Officers | 51871 | 52645 | 53220 | 53220 |
| Secretary | 15343 | 15342 | 16585 | 16585 |
| Part Time Officers | 31698 | 25559 | 32522 | 32522 |
| Crossing Guard | 1804 | 3783 | 0 | 0 |
| Prosecutor | 1 | 0 | 1 | 1 |
| Full Time Overtime | 4790 | 3785 | 4912 | 4912 |
| Health & Dental | 9692 | 9692 | 13508 | 13508 |
| Life Insurance | 135 | 106 | 264 | 264 |
| Social Security | 3359 | 3130 | 3044 | 3044 |
| Medicare | 2195 | 1928 | 2061 | 2061 |
| State Retirement | 4057 | 3184 | 3205 | 3205 |
| Town Retirement | 402 | 401 | 415 | 415 |
| Legal | 1 | 0 | 1 | 1 |
| Telephone | 6000 | 5569 | 6000 | 6000 |
| Photo Lab. | 500 | 412 | 600 | 600 |
| Property Repairs | 1200 | 1663 | 1400 | 1400 |
| Pistol Permits | 0 | 0 | 800 | 800 |

| | | | | |
|----------------------|--------|--------|--------|--------|
| Printing | 500 | 490 | 300 | 300 |
| Dues | 300 | 211 | 200 | 200 |
| Office Supplies | 700 | 854 | 700 | 700 |
| Postage | 500 | 255 | 500 | 500 |
| Maintenance Supply | 620 | 705 | 750 | 750 |
| Gasoline | 5500 | 4641 | 4500 | 4500 |
| Vehicle Repair | 4000 | 4100 | 4000 | 4000 |
| Books & Publications | 1000 | 1202 | 1000 | 1000 |
| Departmental Supply | 2500 | 2718 | 2500 | 2500 |
| Dept. Small Item | 850 | 1035 | 900 | 900 |
| Training & Travel | 2500 | 2295 | 2500 | 2500 |
| Total | 185111 | 178798 | 191160 | 191160 |

AMBULANCE

| | | | | |
|---------------------|-------|-------|-------|-------|
| Training | 3800 | 3203 | 3800 | 3800 |
| Gen. Medical Supply | 3000 | 2404 | 2700 | 2700 |
| Office Supply | 300 | 751 | 300 | 300 |
| Maintenance Supply | 2500 | 2561 | 2500 | 2500 |
| Gasoline | 0 | 0 | 400 | 400 |
| Vehicle Rep. Supply | 2000 | 2409 | 2000 | 2000 |
| Dept. Uniforms | 1750 | 1740 | 1750 | 1750 |
| Equipment Replace. | 2500 | 2876 | 1900 | 1900 |
| Reimbursement Exp. | 2000 | 2691 | 2500 | 2500 |
| Total | 17850 | 18635 | 17850 | 17850 |

FIRE

| | | | | |
|----------------------|-------|-------|-------|-------|
| Secretary | 1306 | 1171 | 1340 | 1340 |
| Full Time EMT Salary | 49421 | 49456 | 51932 | 51932 |
| Full Time Overtime | 1750 | 2076 | 3370 | 3370 |
| Special Duty | 150 | 0 | 150 | 150 |
| Health & Dental | 4847 | 4846 | 6202 | 6202 |
| Life Insurance | 68 | 53 | 79 | 79 |
| Social Security | 90 | 70 | 92 | 92 |
| Medicare | 759 | 722 | 753 | 753 |
| State Retirement | 3968 | 3421 | 1908 | 1908 |
| Telephone | 1200 | 1301 | 1500 | 1500 |
| Electricity | 2300 | 3167 | 3000 | 3000 |
| Heating Fuels | 2700 | 2028 | 2200 | 2200 |
| Bldg. Maintenance | 1500 | 752 | 1000 | 1000 |

| | | | | |
|---------------------|--------|--------|--------|--------|
| Equip. Maintenance | 2000 | 1847 | 2000 | 2000 |
| Dues | 400 | 296 | 300 | 300 |
| Tools, Hoses, etc | 8250 | 7958 | 8250 | 8250 |
| Small items | 250 | 39 | 250 | 250 |
| Office Supply | 400 | 349 | 400 | 400 |
| Postage | 150 | 149 | 200 | 200 |
| Diesel Fuel | 2000 | 1252 | 1200 | 1200 |
| Cleaning Supply | 200 | 184 | 200 | 200 |
| Vehicle Maintenance | 4500 | 3835 | 4000 | 4000 |
| Dept. Uniforms | 1850 | 2024 | 1850 | 1850 |
| Hazardous Material | 500 | 580 | 600 | 600 |
| Grants | 1 | 0 | 500 | 500 |
| Reimbursement Exp. | 9800 | 9830 | 9800 | 9800 |
| Fire Fighting | 1000 | 4537 | 1000 | 1000 |
| Fire Prevention Sup | 850 | 831 | 850 | 850 |
| Training | 2500 | 1410 | 2000 | 2000 |
| Communication Mgmt | 12246 | 12246 | 14276 | 14276 |
| Total | 116956 | 116430 | 121202 | 121202 |

BUILDING INSPECTOR

29

| | | | | |
|----------------------|-------|-------|-------|-------|
| Secretary | 2132 | 1966 | 3077 | 3077 |
| CEO/Bldg Insp. Salar | 12564 | 13624 | 7800 | 14716 |
| Social Security | 1159 | 777 | 191 | 1103 |
| Medicare | 271 | 181 | 45 | 258 |
| Legal | 300 | 40 | 300 | 300 |
| Training | 600 | 541 | 1 | 600 |
| Pager | 130 | 89 | 0 | 0 |
| Dues | 150 | 190 | 190 | 190 |
| Office Supply | 470 | 516 | 500 | 500 |
| Postage | 100 | 77 | 100 | 100 |
| Fees | 249 | 249 | 0 | 0 |
| Travel | 1050 | 552 | 250 | 250 |
| Total | 19175 | 18802 | 12454 | 21094 |

EMERGENCY MGMT

| | | | | |
|-----------------|-----|-----|-----|-----|
| Secretary | 150 | 236 | 200 | 200 |
| Social Security | 9 | 11 | 12 | 12 |
| Medicare | 2 | 3 | 3 | 3 |
| Telephone | 600 | 594 | 600 | 600 |
| Training | 300 | 10 | 300 | 300 |

| | | | | |
|---------------|------|------|------|------|
| Pagers | 0 | 0 | 220 | 220 |
| Fees | 0 | 0 | 350 | 350 |
| Office Supply | 100 | 0 | 100 | 100 |
| Equip. Supply | 1600 | 1600 | 2300 | 2300 |
| Mgmt Costs | 0 | 0 | 1000 | 1000 |
| Total | 2761 | 2454 | 5085 | 5085 |

| | | | | |
|----------------------|--------|--------|--------|--------|
| PUBLIC SAFETY TOTALS | 343977 | 335892 | 349178 | 357818 |
|----------------------|--------|--------|--------|--------|

HIGHWAYS & STREETS ADMINISTRATION

| | | | | |
|----------------------|-------|-------|-------|-------|
| Road Agent | 5741 | 6610 | 6000 | 6000 |
| Road Laborer-General | 17222 | 18562 | 20000 | 20000 |
| Highway Laborer | 7758 | 8008 | 7956 | 7956 |
| Health & Dental | 0 | 0 | 0 | 0 |
| Life Insurance | 0 | 0 | 0 | 0 |
| Social Security | 1905 | 2057 | 2105 | 2105 |
| Medicare | 445 | 481 | 492 | 492 |
| Town Retirement | 0 | 0 | 0 | 0 |
| Engineer Services | 3000 | 0 | 1 | 1 |
| General Supply | 1000 | 110 | 1000 | 1000 |
| Truck Maintenance | 2500 | 1933 | 2500 | 2500 |
| Gasoline | 1650 | 1411 | 1500 | 1500 |
| Equipment Maint. | 1500 | 1049 | 1000 | 1000 |
| Equip. & Tools | 950 | 1187 | 950 | 950 |
| Training & Conf. | 100 | 101 | 100 | 100 |
| Permit Fees | 50 | 0 | 50 | 50 |
| Total | 43821 | 41509 | 43654 | 43654 |

PAVING & RECONSTRUCTION

| | | | | |
|----------------------|-------|-------|-------|-------|
| Paving/Recon Supplie | 18500 | 4978 | 18500 | 18500 |
| Paving Contr Serv | 42008 | 38784 | 75000 | 75000 |
| Total | 60508 | 43762 | 93500 | 93500 |

REGULAR MAINTENANCE

| | | | | |
|---------------------|-------|-------|-------|-------|
| Gravel | 6800 | 5258 | 5000 | 5000 |
| Asphalt | 5000 | 5818 | 5000 | 5000 |
| Culvert | 2000 | 1861 | 2000 | 2000 |
| Guardrail | 1200 | 400 | 1200 | 1200 |
| Pugmix | 3000 | 0 | 1 | 1 |
| Equipment Rental | 3500 | 1150 | 2000 | 2000 |
| Contracted Services | 16000 | 14822 | 16000 | 16000 |
| Road Damage | 5000 | 4106 | 5000 | 5000 |
| Total | 42500 | 33415 | 36201 | 36201 |

SNOW & ICE

| | | | | |
|-----------------------|-------|-------|-------|-------|
| Sand | 6500 | 9326 | 6500 | 6500 |
| Salt | 7000 | 8053 | 7000 | 7000 |
| Equipment Rental | 1700 | 0 | 1250 | 1250 |
| Contracted Services | 60000 | 45217 | 55000 | 55000 |
| Contracted Equip. Mnt | 1 | 0 | 1 | 1 |
| Other Plowing | 1 | 0 | 1 | 1 |
| Total | 75202 | 62596 | 69752 | 69752 |

HIGHWAY TOTALS

| | | | | |
|--|--------|--------|--------|--------|
| | 222031 | 181282 | 243107 | 243107 |
|--|--------|--------|--------|--------|

STREET LIGHTING

| | | | | |
|-------------|------|------|------|------|
| Electricity | 2000 | 2335 | 2200 | 2200 |
| Total | 2000 | 2335 | 2200 | 2200 |

SANITATION RECYCLING CENTER

| | | | | |
|---------------------|-------|-------|-------|-------|
| Attendants | 12503 | 13419 | 13100 | 13100 |
| Social Security | 775 | 832 | 812 | 812 |
| Medicare | 181 | 195 | 190 | 190 |
| Telephone | 400 | 511 | 425 | 425 |
| Recycling Telephone | 1 | 0 | 1 | 1 |
| Electricity | 1100 | 1143 | 1100 | 1100 |
| General Maintenance | 3000 | 3071 | 2000 | 2000 |
| Equipment | 2100 | 2200 | 2000 | 2000 |
| Lagoon | 1 | 0 | 500 | 500 |
| Miscellaneous | 1000 | 838 | 1 | 1 |
| Rental | 1 | 0 | 1 | 1 |
| Extermination | 300 | 240 | 250 | 250 |
| Recycling Service | 1500 | 1824 | 1300 | 1300 |
| Metals | 1800 | 1536 | 1300 | 1300 |
| Hazardous Waste | 1500 | 0 | 1000 | 1000 |
| Waste Oil | 1 | 0 | 1200 | 1200 |
| Dues | 200 | 199 | 200 | 200 |
| General Supply | 25 | 18 | 225 | 225 |
| Recycling Supply | 50 | 0 | 50 | 50 |
| Maintenance Supply | 500 | 621 | 600 | 600 |
| Conferences | 50 | 68 | 100 | 100 |
| Total | 26988 | 26715 | 26355 | 26355 |

LAMPREY REGIONAL

| | | | | |
|------------------|--------|--------|--------|--------|
| Transportation | 5000 | 5605 | 6000 | 6000 |
| Tipping | 80028 | 83702 | 78000 | 78000 |
| Escrow | 0 | 0 | 18000 | 18000 |
| Total | 85028 | 89307 | 102000 | 102000 |
| SANITATION TOTAL | 112016 | 116022 | 128355 | 128355 |

HEALTH OFFICE

| | | | | |
|---------------------|------|------|------|------|
| Health Officer | 1000 | 610 | 1000 | 1000 |
| Deputy Health Off. | 500 | 0 | 100 | 100 |
| Secretary | 188 | 29 | 150 | 150 |
| Health Officer Fees | 1000 | 630 | 600 | 600 |
| Social Security | 105 | 40 | 78 | 78 |
| Medicare | 25 | 9 | 18 | 18 |
| Rabies Shot Series | 400 | 0 | 400 | 400 |
| Water Tests | 350 | 0 | 0 | 0 |
| Environmental Emer. | 50 | 16 | 300 | 300 |
| Pager | 130 | 129 | 130 | 130 |
| Dues | 50 | 40 | 50 | 50 |
| Postage | 74 | 0 | 25 | 25 |
| Travel | 500 | 161 | 500 | 500 |
| Total | 4372 | 1664 | 3351 | 3351 |

ANIMAL CONTROL

| | | | | |
|---------------------|------|------|------|------|
| A/C Officer | 762 | 790 | 1000 | 1000 |
| Assistant | 164 | 120 | 164 | 164 |
| Social Security | 57 | 22 | 72 | 72 |
| Medicare | 13 | 5 | 17 | 17 |
| Medical/Rabies | 50 | 15 | 75 | 75 |
| SPCA Contribution | 0 | 0 | 240 | 240 |
| S.P.C.A. | 340 | 512 | 300 | 300 |
| Rabies Shots | 1000 | 94 | 500 | 500 |
| Pager | 120 | 115 | 120 | 120 |
| Dues | 15 | 0 | 15 | 15 |
| General Food | 1 | 0 | 1 | 1 |
| Port Radio & Trap | 0 | 0 | 643 | 643 |
| Gasoline | 150 | 83 | 150 | 150 |
| Tranquilizer Rifle | 400 | 462 | 0 | 0 |
| Tranquilizer Fluid | 25 | 50 | 1 | 1 |
| Vehicle Maintenance | 1235 | 1438 | 1500 | 1500 |
| Total | 4332 | 3706 | 4798 | 4798 |

HEALTH AGENCIES

| | | | | |
|----------------------|------|------|------|------|
| Richie McFarland | 750 | 750 | 1250 | 1250 |
| Rural District Healt | 4706 | 4706 | 4703 | 4703 |
| Lamprey Health Care | 2625 | 2625 | 2625 | 2625 |

| | | | |
|----------------------|-------|-------|-------|
| Rock. Cty Counsel | 650 | 650 | 650 |
| Rock. Cty Nutri. | 84 | 150 | 150 |
| Rock. Cty C.A.P. | 5226 | 4182 | 4182 |
| Area Homemaker | 1800 | 2000 | 2000 |
| Seacoast Mental Hlth | 1000 | 1000 | 1000 |
| Sexual Assault Sup. | 550 | 667 | 667 |
| A Safe Place | 0 | 500 | 500 |
| Aids Response | 0 | 1000 | 1000 |
| Total | 17391 | 18727 | 18727 |
| HEALTH TOTAL | 22761 | 26876 | 26876 |

| | | | |
|----------------------|-------|-------|-------|
| Director | 5200 | 5200 | 5200 |
| Staff | 0 | 0 | 0 |
| Health/Dental | 0 | 2692 | 2692 |
| Life Insurance | 0 | 33 | 33 |
| Social Security | 323 | 323 | 323 |
| Medicare | 76 | 76 | 76 |
| Legal | 1000 | 300 | 300 |
| Training/Conferences | 135 | 135 | 135 |
| Travel | 400 | 400 | 400 |
| Medical Services | 1000 | 800 | 800 |
| Electricity | 1500 | 1000 | 1000 |
| Heat & Oil | 1500 | 5000 | 5000 |
| Rental | 15000 | 10000 | 10000 |
| Dues | 25 | 25 | 25 |
| Food | 500 | 300 | 300 |
| Clothing | 0 | 0 | 0 |
| E. Cotton Fund | 100 | 100 | 100 |
| Total | 26759 | 26384 | 26384 |

3 4

| | | | |
|----------------------|------|-------|-------|
| CULTURE & RECREATION | | | |
| RECREATION | | | |
| Beach Attendants | 8500 | 10500 | 10500 |
| Director | 900 | 0 | 900 |
| Counselors | 2560 | 0 | 2560 |
| Wkaps Chairman | 0 | 0 | 0 |
| Social Security | 742 | 651 | 866 |
| Medicare | 173 | 152 | 202 |
| Red Cross Swimming | 780 | 900 | 900 |

| | | | | |
|------------------|-------|-------|-------|-------|
| Electricity | 250 | 305 | 275 | 275 |
| Sanitation | 1000 | 800 | 1000 | 1000 |
| Rubbish | 400 | 531 | 450 | 450 |
| Plumbing Repairs | 100 | 0 | 100 | 100 |
| General Supply | 348 | 523 | 1500 | 1500 |
| Office Supply | 50 | 101 | 100 | 100 |
| Sand | 300 | 0 | 300 | 300 |
| Programs | 600 | 349 | 700 | 700 |
| Total | 16703 | 16303 | 16628 | 20353 |

LIBRARY

| | | | | |
|----------------------|-------|-------|-------|-------|
| Librarian | 15707 | 15707 | 16944 | 16944 |
| Library Aide | 6509 | 6222 | 8961 | 8961 |
| Janitor | 1384 | 2047 | 1471 | 1471 |
| Health & Dental | 2261 | 2423 | 3606 | 3606 |
| Life Insurance | 34 | 26 | 33 | 33 |
| Social Security | 1463 | 1247 | 1697 | 1697 |
| Medicare | 342 | 279 | 397 | 397 |
| Town Retirement | 393 | 411 | 424 | 424 |
| Telephone | 650 | 637 | 650 | 650 |
| Electricity | 1200 | 1668 | 1600 | 1600 |
| Heat & Oil | 900 | 520 | 750 | 750 |
| Building Maint. | 2030 | 1738 | 1730 | 1730 |
| A&A Caswell Fund | 35 | 0 | 35 | 35 |
| Dues | 50 | 50 | 50 | 50 |
| Office Supply | 850 | 846 | 300 | 300 |
| Tech Process | 0 | 0 | 700 | 700 |
| Postage | 300 | 261 | 250 | 250 |
| Janitor | 400 | 278 | 300 | 300 |
| Books & Period. | 9000 | 8590 | 9000 | 9000 |
| Chesley Book Fund | 800 | 800 | 849 | 849 |
| J. Bryant Book Fund | 0 | 0 | 0 | 0 |
| C. Carlisle Book Fun | 250 | 250 | 50 | 50 |
| E. Grant Book Fund | 30 | 30 | 0 | 0 |
| I. Grant Book Fund | 50 | 50 | 0 | 0 |
| G. Gardner Book Fund | 50 | 50 | 100 | 100 |
| Library Tools | 150 | 150 | 150 | 150 |
| Training & Conf. | 300 | 238 | 300 | 300 |
| Contracted Programs | 150 | 150 | 150 | 150 |
| Travel | 200 | 150 | 200 | 200 |
| Total | 45488 | 44818 | 50697 | 50697 |

| | | | | | |
|----------------------------|-------|-------|--------|--|--------|
| PATRIOTIC PURPOSES | | | | | |
| Memorial Day | 500 | 500 | | | 500 |
| Total | 500 | 500 | | | 500 |
| CULTURE & RECREATION TOTAL | | 61621 | 67825 | | 71550 |
| CONSERVATION | | | | | |
| Secretary | 895 | 871 | 826 | | 826 |
| Social Security | 55 | 54 | 51 | | 51 |
| Medicare | 13 | 12 | 12 | | 12 |
| Land Management | 1125 | 200 | 350 | | 350 |
| Town Forest | 250 | 165 | 250 | | 250 |
| L/T Land Management | 250 | 165 | 250 | | 250 |
| Dues | 150 | 150 | 150 | | 150 |
| Office Supply | 125 | 288 | 125 | | 125 |
| Maps | 25 | 0 | 25 | | 25 |
| Special Day | 50 | 14 | 50 | | 50 |
| Training/Conf. | 150 | 0 | 150 | | 150 |
| Total | 3088 | 1919 | 2239 | | 2239 |
| DEBT SERVICE | | | | | |
| Interest on T.A.N. | 50000 | 728 | 20000 | | 20000 |
| Total | 50000 | 728 | 20000 | | 20000 |
| CAPITAL OUTLAY | | | | | |
| Police Insurance | 0 | 0 | 158 | | 158 |
| Police Cruiser | 20000 | 19644 | 21000 | | 21000 |
| Fire Truck | 45000 | 45000 | 51000 | | 51000 |
| Rd Paving/Amb Radio | 2700 | 2700 | 2618 | | 2618 |
| Town Hall Computer | 8500 | 4250 | 7170 | | 7170 |
| Records | 500 | 388 | 3460 | | 3460 |
| 225th Anniver. | 0 | 0 | 2000 | | 2000 |
| Rd Eng. Design | 0 | 0 | 10000 | | 10000 |
| Rescue Equipment | 6000 | 6000 | 3882 | | 3882 |
| Milfoil | 1000 | 0 | 0 | | 0 |
| Sander/Truck | 3300 | 3300 | 10000 | | 10000 |
| Cemetaries | 0 | 0 | 6000 | | 6000 |
| Total | 87000 | 81282 | 117288 | | 117288 |

| | | | | |
|-------------------------|-------|-------|-------|-------|
| TO CAPITAL RESERVE FUND | | | | |
| Special Fund | 101 | 101 | 1168 | 1168 |
| Capital Reserve | 10350 | 10350 | 24488 | 24488 |
| Total | 10451 | 10451 | 25656 | 25656 |

| | | | | |
|----------------|---------|---------|---------|---------|
| TOTAL EXPENSES | 1285583 | 1128088 | 1332865 | 1357965 |
|----------------|---------|---------|---------|---------|

| | Estimated Revenues 1993 | Actual Revenues 1993 | Selectmen's Budget 1994 | Estimated Revenues 1994 |
|--|-------------------------------|----------------------------|-------------------------------|-------------------------------|
|--|-------------------------------|----------------------------|-------------------------------|-------------------------------|

TAXES

| | | | | |
|----------------------|--------|--------|--------|--------|
| Land Use Change Tax | 4000 | 2164 | 5000 | 5000 |
| Yield Tax | 6000 | 8696 | 5000 | 5000 |
| Interest & Penalties | 113000 | 150671 | 100000 | 100000 |
| Total | 123000 | 161531 | 110000 | 110000 |

LICENSES

| | | | | |
|----------------------|--------|--------|--------|--------|
| Bus. Licenses/Permit | 230 | 310 | 200 | 200 |
| Motor Vehicle Permit | 210000 | 219823 | 210000 | 210000 |
| Building Permits | 8000 | 9444 | 6000 | 6000 |
| Miscellaneous | 4500 | 4602 | 4000 | 4000 |
| Total | 222730 | 234179 | 220200 | 220200 |

INTERGOVERNMENTAL- STATE & FEDERAL

| | | | | |
|---------------------|-------|-------|-------|-------|
| Shared Revenue | 29044 | 29044 | 30000 | 30000 |
| Highway Block Grant | 53285 | 53285 | 52877 | 52877 |
| Forest Land Reimb. | 799 | 799 | 800 | 800 |
| Other | 2000 | 4087 | 2000 | 2000 |
| Total | 85128 | 87215 | 85677 | 85677 |

| | | | | |
|---------------------------|--------|--------|--------|--|
| FROM OTHER GOVERNMENT | | | | |
| Intergovernmental | 4903 | 2000 | 2000 | |
| Total | 4903 | 2000 | 2000 | |
| CHARGES FOR SERVICES | | | | |
| Departmental Income | 11613 | 7000 | 7000 | |
| Other Charges | 4425 | 1000 | 1000 | |
| Total | 16038 | 8000 | 8000 | |
| MISCELLANEOUS REVENUES | | | | |
| Sale/Town Property | 175414 | 25000 | 25000 | |
| Interest on Deposits | 10771 | 7500 | 7500 | |
| Donations/Dividends | 27517 | 8000 | 8000 | |
| Total | 213702 | 40500 | 40500 | |
| INTERFUND/TRANSFER | | | | |
| Special Revenue | 10000 | 23688 | 23688 | |
| Capital Reserve | 0 | 27845 | 27845 | |
| Trust Funds | 1200 | 1100 | 1100 | |
| Total | 11200 | 52633 | 52633 | |
| OTHER FINANCING SOURCES | | | | |
| Fund Balance | 553461 | 519010 | 519010 | |
| Items Voted for Surpl | 451 | 25800 | 25800 | |
| Fund Bal Reduce Tax | 40000 | 0 | 0 | |
| TOTAL REVENUE AND CREDITS | 593912 | 544810 | 544810 | |

SELECTMEN'S REPORT

Inventory

Town Assessed Valuations

Water District Valuations

Value of Land Only:

| | | |
|--------------------------|---------------|------------|
| Current Use (9,978.21) | \$ 749,623. | \$ 15,705. |
| Residential (4,843.65) | 124,146,973. | 3,031,350. |
| Commercial (360.31) | 9,753,200. | 511,600. |
| Total of Taxable Land | 134,649,796. | 3,558,655. |
| Tax Exempt & Non-taxable | \$ 9,494,450. | |

Value of Buildings Only:

| | | |
|----------------------------|----------------|--------------|
| Residential | \$ 78,406,675. | \$2,836,650. |
| Manufactured Housing | 6,376,970. | 238,500. |
| Commercial | 8,858,700. | 454,300. |
| Total of Taxable Buildings | 93,642,345. | 3,529,450. |
| Tax Exempt & Non-taxable | \$ 7,909,000. | |

Public Utilities: \$ 3,020,217.

Values Before Exemptions: \$231,312,358. \$7,088,105.

Exemptions:

| | | |
|----------------------------------|---------------|----------|
| Blind (3) | 45,000 | |
| Elderly (62) | 2,952,950. | 150,000. |
| Physically Handicapped (1) | 4,405. | |
| Solar/Windpower (7) | 31,520. | |
| Wood Heating Energy (12) | 30,722. | 6,235. |
| <u>Total Amt. of Exemptions:</u> | \$ 3,064,597. | 156,235. |

Net Valuation on Which Tax

Rate is Computed: \$228,247,761. \$6,931,870.

CURRENT USE REPORT

| | |
|-------------------|---------------|
| Farm Land | 923.95 |
| Forest Land | 8265.91 |
| Unproductive Land | 76.14 |
| Wet Land | <u>712.21</u> |
| TOTAL ACRES: | 9978.21 |

| | |
|-------------------------|---------|
| Acres Removed in 1993 | 6.38 |
| Acres Receiving 20% | |
| Recreational adjustment | 4190.85 |

Total number of owners
granted Current Use 206

APPROPRIATIONS

GENERAL GOVERNMENT:

| | |
|------------------------------------|---------|
| Executive | 86,981. |
| Election and Registration Expenses | 14,085. |
| Financial Administration | 87,230. |
| Legal Expenses | 18,000. |
| Employee Benefits | 53,049. |
| Planning and Zoning | 12,012. |
| General Government Building | 21,459. |
| Cemeteries | 3,100. |
| Insurance | 41,300. |
| Strafford Regional | 2,259. |

PUBLIC SAFETY:

| | |
|----------------------|----------|
| Police | 187,484. |
| Ambulance | 17,850. |
| Fire | 116,956. |
| Bldg. Insp./CEO | 18,926. |
| Emergency Management | 2,761. |

HIGHWAY AND STREETS:

| | |
|----------------------|----------|
| Highways and Streets | 222,031. |
| Street Lighting | 2,000. |

SANITATION:

| | |
|--------------------------------|---------|
| Solid Waste Collection-Local | 26,988. |
| Solid Waste Disposal - Lamprey | 85,028. |

HEALTH:

| | |
|-------------------------------|---------|
| Health Agencies and Hospitals | 17,391. |
| Health Officer | 4,372. |
| Animal Control | 4,332. |

WELFARE:

| | |
|-------------------|---------|
| Direct Assistance | 26,759. |
|-------------------|---------|

CULTURE AND RECREATION:

| | |
|----------------------|---------|
| Parks and Recreation | 16,703. |
| Library | 45,488. |
| Patriotic Purposes | 500. |

CONSERVATION:

| | |
|-------------------------|--------|
| Conservation Commission | 3,088. |
|-------------------------|--------|

DEBT SERVICE:

| | |
|-----------------|---------|
| Interest on TAN | 50,000. |
|-----------------|---------|

CAPITAL OUTLAY:

| | |
|-------------------------|---------|
| Articles #9 through #16 | 87,000. |
|-------------------------|---------|

OPERATING TRANSFERS OUT:

| | |
|---------------------------|---------|
| Capital Reserve Funds: | |
| Ambulance Capital Reserve | 10,000. |
| Cemetery Capital Reserve | 350. |
| Conservation Fund | 101. |

TOTAL APPROPRIATIONS: \$1,285,583.

SOURCES OF REVENUE

TAXES:

| | |
|--|-----------|
| Land Use Change Taxes | \$ 4,000. |
| Yield Taxes | 6,000. |
| Interest & Penalties on Delinquent Taxes | 113,000. |

LICENSES, PERMITS AND FEES:

| | |
|--------------------------------|----------|
| Business Licenses and Permits | 230. |
| Motor Vehicle Permit Fees | 210,000. |
| Other Licenses, Permits & Fees | 12,500. |

FROM STATE:

| | |
|---|---------|
| Shared Revenue | 29,044. |
| Highway Block Grant | 53,285. |
| State & Federal Forest Land Reimbursement | 799. |

CHARGES FOR SERVICES:

| | |
|-------------------------|---------|
| Income from Departments | 14,903. |
|-------------------------|---------|

MISCELLANEOUS REVENUES:

| | |
|---------------------------------------|---------|
| Sale of Municipal Property | 75,000. |
| Interest on Investments | 7,500. |
| Court fines, dividends, contributions | 16,000. |

INTERFUND OPERATING TRANSFERS IN:

| | |
|-----------------------------------|---------|
| Capital Reserve Fund | 10,000. |
| Trust and Agency Funds | 1,200. |
| Voted from Surplus | 451. |
| Fund Balance Used to Reduce Taxes | 40,000. |

| | |
|----------------------------|-------------|
| TOTAL REVENUES AND CREDITS | \$ 593,912. |
|----------------------------|-------------|

TAX RATE COMPUTATION

| | TOWN PORTION | | TAX RATE |
|------------------------------------|--------------|-----------|----------|
| Appropriations: | 1,285,583 | | |
| Less Revenues: | (593,912) | | |
| Less Shared Revenues: | (8,518) | | |
| Add: | | | |
| Overlay | 48,753 | | |
| War Service Credits | 27,900 | | |
| Sub Total | | 759,806 | |
| Approved Town/City Tax Effort | | 759,806 | |
| Municipal Tax Rate | | | 3.33 |
| SCHOOOL PORTION | | | |
| Due to Local School District | | 3,129,187 | |
| Due to Regional School District(s) | | 0 | |
| Less: Shared Revenue | | (41,496) | |
| Net School Appropriation: | | | |
| Approved School(s) Tax Effort | | 3,087,691 | |
| School(s) Tax Rate | | | 13.53 |
| COUNTY PORTION | | | |
| Due to County | | 233,594 | |
| Less: Shared Revenue | | (4,768) | |
| Net County Appropriation: | | | |
| Approved County Tax Effort | | 229,008 | |
| County Tax Rate | | | 1.00 |
| Combined Tax Rate | | | 17.86 |

COMMITMENT ANALYSIS

| | |
|-------------------------------------|-----------|
| Total Property Taxes Assessed | 4,076,505 |
| Less: War Service Credits | (27,900) |
| Add: Village District Commitment(s) | 0 |
| Total Property Tax Commitment | 4,048,605 |

PROOF OF RATE

| | | |
|------------------------|----------|------------|
| Net Assessed Valuation | Tax Rate | Assessment |
| 228,247,761 | 17.86 | 4,076,505 |

1993 BOND REQUIREMENT

| | | |
|-------------|--------------------------------|--------|
| Treasurer: | 89,000 Tax Collector: | 86,000 |
| Town Clerk: | 27,000 Trustee of Trust Funds: | 54,000 |

TAX CREDITS

| | | |
|---------------------------|-------|--------|
| Totally and Permanently | (6) | 8,400 |
| Other War Service Credits | (190) | 19,500 |
| TOTAL AMOUNT EXEMPTED | | 27,900 |

SCHEDULE OF TOWN PROPERTY

| | |
|--|-----------------|
| Town Hall, lands and buildings | 542,600. |
| Furniture and equipment | 200,000. |
| Libraries, lands and buildings | 368,100. |
| Furniture and equipment | 105,000. |
| Police Department, lands and buildings | 0 |
| Equipment | 100,000. |
| Fire Department, lands and buildings | 323,700. |
| Equipment | 300,000. |
| Highway Department, lands and buildings | 9,650. |
| Equipment | 30,000. |
| Materials and supplies | 5,000. |
| Parks, commons and playgrounds | 569,450. |
| Schools, lands and buildings, equipment | 4,000,000. |
| Tax Collector Deeds: | |
| Map 01, Lot 009A | 117,400. |
| Map 04, Lot 001-010GL | 81,986. |
| Map 10, Lot 058 | 88,000. |
| Map 15, Lot 097:421-424 | 30,700. |
| Map 17A, Lot 112 | 16,050. |
| Map 19D & 20A, Lot 001 | 42,600. |
| Map 19D & 20A, Lots 72 & 73 | 61,800. |
| Map 19D & 20A, Lots 72A & 73A | 1,250. |
| Map 19D & 20A, Lot 100 | 28,400. |
| Map 19D & 20A, Lot 101 | 13,450. |
| Map 20, Lot 013:001 | 49,800. |
| Map 20B-N.L., Lot 15 | 56,450. |
| Map 20B-N.L., Lot 16 | 37,500. |
| Map 20B-N.L., Lot 41 | 7,600. |
| Map 25C-N.L., Lot 202A:085 | 72,050. |
| Map 26, Lot 012 | 8,100. |
| All Other Properties and Equipment: | |
| Community Hall, land and building | 57,750. |
| Town Ambulance and Equipment | 100,000. |
| Disposal/Recycling Area | 111,350. |
| Double-ended Compactor and building | 61,000. |
| Harvey Lake Estates, Lot 1,26A,13A & beaches | 101,000. |
| Gravel Banks | 2,350. |
| Water Hole, East Northwood | 5,550. |
| Giles Land - Route 4 | 67,000. |
| Manganero - Wildlife Area | 16,950. |
| Brower Recreation Area | 12,400. |
| Post Office Land | 74,100. |
| Map 20E, Lot 003A - Northwood Lake | 300. |
| Map 20E, Lot 005 - Northwood Lake | 5,450. |
| Map 20E, Lot 005 - Land adjacent to Narrows Fire St. | 6,750. |
| Randall Lot - Nottingham | 1,500. |
| Map 15, Lot 050 - Frog Pond, Bow Lake Road | 3,650 |
| Town Forest Land: | |
| Map 5, Lot 031 - Giles Lot | 103,000. |
| Map 8, Lot 005 - Deslaurier Lot | 32,250. |
| Map 8, Lot 006 - Parsonage Lot | 149,000. |
| Map 4, Lot T-N:006 - Lucas Pond School Lots & land | <u>399,950.</u> |
| TOTAL: | \$8,577,846. |

TOWN CLERK'S REPORT

For the Fiscal Year Ending December 31, 1993

RECEIPTS:

| | |
|-------------------------------|---------------|
| Auto Permits | \$219,983.00 |
| Dog Licenses | 1,616.50 |
| Dog Fines | 360.00 |
| Filing Fees & Late check fees | 30.00 |
| Marriage Licenses | 880.00 |
| Vital Records Searches | <u>138.00</u> |
| TOTAL RECEIPTS | \$223,007.50 |
| TOTAL PAYMENTS TO TREASURER: | \$223,007.50 |
| Cash on hand January 1, 1994 | 0.00 |

It should be noted that the Boston Post Cane was presented to Amy Rogers Madden on the occasion of her 101st birthday. Amy resides at present at the Epsom Manor.

There were no special elections this year and no Federal or State elections in 1993.

There were 53 births recorded in our town this year which is a record number over years past.

Respectfully submitted,

Arlene W. Johnson
Northwood Town Clerk

REPORT FROM THE TAX COLLECTOR'S OFFICE

1993 has been a very good year for collecting old outstanding taxes. Bankruptcies have been settled and properties have been sold making it possible to collect unpaid 1984, 1987, 1988, most of 1989 and most of 1990 taxes.

In September, I sent out courtesy letters to taxpayers with outstanding 1991 taxes so they would have more time to make a payment plan before they received their official notice in February 1994. Taxpayers are trying very hard to pay and the Town appreciates their effort.

As a county co-ordinator for Rockingham County, arrangements were made with the Registry of Deeds Office at the Courthouse in Exeter for our yearly tax collector's meeting. It was most informative, especially for collectors that had not been there before.

The New Hampshire Tax Collector's Association has been selected me to be a County Co-ordinator again for 1994.

Thank you all for making this a good year.

Respectfully submitted,

Judith W. Gammon
Tax Collector

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

YEAR ENDED DECEMBER 31, 1993

| | 1993 | 1992 | 1984 |
|--------------------------------------|---------------|-------------|-----------|
| <u>Uncollected Taxes:</u> | | | |
| Property Taxes | | \$738536.44 | |
| Land Use Change Tax | | 2076.00 | |
| Yield Taxes | | 1170.76 | 2422.30 |
| <u>Taxes Committed to Collector:</u> | | | |
| Property Taxes | \$4064696.00 | | |
| Land Use Change | 3617.00 | | |
| Yield Taxes | 4720.44 | | |
| Added Tax | 10232.00 | 1107.00 | |
| Jeopardy Tax | 253.00 | | |
| <u>Overpayments:</u> | | | |
| Property Taxes | 7746.89 | 177.93 | |
| <u>Interest Collected on</u> | | | |
| <u>Delinquent Taxes</u> | 6091.08 | 34463.01 | 2901.70 |
| <u>Lien Costs</u> | | 10834.00 | |
| TOTAL DEBITS: | \$4097357.11 | \$788365.14 | \$5324.00 |
| <u>Remitted to Treasurer</u> | | | |
| <u>During Fiscal Year:</u> | | | |
| Property Taxes | \$3482210.51 | \$680124.58 | |
| Land Use Change Tax | 107.70 | 2076.00 | |
| Yield Taxes | 3180.28 | 1170.76 | 2422.30 |
| Interest on Taxes | 6091.08 | 34463.01 | 2901.70 |
| Costs | | 10834.00 | |
| Jeopardy | 253.00 | | |
| <u>Abatements Made:</u> | | | |
| Property Taxes | 26022.50 | 0.79 | |
| Deeded to Town | 59696.00 | | |
| <u>Uncollected Taxes End of</u> | | | |
| <u>Fiscal Year:</u> | | | |
| Property Taxes | \$ 574441.88 | | |
| Land Use Change Tax | 3510.00 | | |
| Yield Taxes | 1540.16 | | |
| TOTAL CREDITS: | \$ 4097357.11 | \$788365.14 | 5324.00 |

Respectfully submitted,

Judith Gammon, Tax Collector

TAX COLLECTOR'S REPORT

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1993 - (June 30, 1994)

Tax Sale/Lien on Account of Levies

| | <u>1992</u> | <u>1991</u> | <u>Prior</u> |
|--|-------------|-------------|--------------|
| Unredeemed Liens Balance at Beg. of Fiscal Year: | | \$338837.68 | 251547.26 |
| Unredeemed Mortgage Penalties: | | 3220.00 | 1651.50 |
| Liens Executed During Fiscal Year: | 507315.93 | | |
| Deed Costs: | | | 819.00 |
| Interest & Costs Coll. After Lien Execution: | 15703.12 | 41396.62 | 35549.37 |
| Added: | | 1171.83 | |
| Mortgage Penalties: | 1679.00 | | |
| Overpayments: | | | 1924.35 |
| TOTAL DEBITS: | \$524698.05 | \$384626.13 | \$291491.48 |
| Remittance to Treasurer During Fiscal Year: | | | |
| Redemptions: | \$221157.99 | \$154256.60 | \$189620.48 |
| Interest/Costs After Sale or Lien Execution: | 15703.12 | 41396.62 | 35549.37 |
| Mortgage Penalties: | 1679.00 | 1800.62 | 1125.00 |
| Tax Deed Costs: | | | 819.00 |
| Abatements of Unredeemed Taxes | 2301.91 | 697.62 | 4241.26 |
| Liens Deeded to Town: | | 58118.07 | 50851.72 |
| Unredeemed Mortgage Penalties: | | 1373.38 | 299.00 |
| Unredeemed Liens Balance End of Year | 283856.03 | 126983.22 | 8985.65 |
| TOTAL CREDITS: | \$524698.05 | \$384626.13 | \$291491.48 |

Respectfully submitted,

Judith Gammon, Tax Collector

TOWN TREASURER'S REPORT
FISCAL YEAR ENDING DECEMBER 31, 1993

Cash Balance as of January 1, 1993 \$ 443,260.12

CURRENT RECEIPTS:

| | |
|-------------------------|-----------------------|
| Selectmen | \$ 405,686.72 |
| Tax Collector | 4,888,942.72 |
| Town Clerk. | 223,007.50 |
| NOW Interest | 1,746.79 |
| MM Interest | 9,023.79 |
| TOTAL RECEIPTS: | <u>\$5,528,407.52</u> |

| | |
|--|---------------------|
| Total Amount Available from all Sources: | \$6,084,667.64 |
| Less: Total Expenditures per order of Selectmen: | <u>4,876,283.14</u> |
| Total cash balance on hand, December 31, 1993 | \$1,208,384.50 |

MUNICIPAL MONEY MARKET ACCOUNT

| | |
|-------------------------------|---------------------|
| Balance as of January 1, 1993 | \$ 439,194.18 |
| Total Deposits | 2,366,702.00 |
| Total Interest Received | 9,023.79 |
| Total Withdrawals | <u>1,617,310.04</u> |
| Balance, December 31, 1993 | \$1,197,609.93 |

NORTHWOOD CONSERVATION COMMISSION-SAVINGS

| | |
|---------------------------------|-------------|
| Balance as of January 1, 1993 | \$ 1,861.70 |
| Total Deposits | 1,568.65 |
| Total Interest Received | 85.29 |
| Total Withdrawals | ----- |
| Balance as of December 31, 1993 | 3,515.64 |

NORTHWOOD CONSERVATION COMMISSION-CD

| | |
|-------------------------------|--------------|
| Balance as of January 1, 1993 | \$ 25,941.38 |
| Total Deposits | .00 |
| Total Interest Received | 839.78 |
| Total Withdrawals | <u>.00</u> |
| Balance, December 31, 1993 | \$ 26,781.16 |

AMBULANCE FUND SAVINGS

| | |
|---|------------------|
| Balance as of January 1, 1993 | \$ 11,890.32 |
| Total Deposits | 21,593.70 |
| Total Interest Received | 302.38 |
| Total Withdrawals (to Capital Reserve & Refund) | <u>10,048.00</u> |
| Balance, December 31, 1993 | \$ 23,688.39 |

LAGOON FUND SAVINGS

| | |
|-------------------------------|--------------|
| Balance as of January 1, 1993 | \$ 1,903.37 |
| Total Deposits | 1,320.00 |
| Total Interest Received | 68.37 |
| Total Withdrawals | <u>00.00</u> |
| Balance, December 31, 1993 | \$ 3,291.74 |

Respectfully submitted,

Joseph A. Knox, Treasurer

1993
SUMMARY OF RECEIPT

| | | |
|----------------------------|-----------|------------|
| Licenses, Permits & Fees | 35890.65 | |
| State of New Hampshire | 144104.01 | |
| General Government Fees | 8317.73 | |
| Sale of Fixed Assets | 175114.42 | |
| Interest Earnings | 10770.58 | |
| Rental Income | 20411.00 | |
| Fines | 1685.00 | |
| Insurance Receipts | 4729.27 | |
| Unclassified Town Receipts | 5430.87 | |
| Received from Other Funds | 6329.89 | |
| Reimburse Health Insurance | 3673.88 | |
| | ----- | |
| Total Receipts | | 416,457.30 |

Town of Northwood
1993 Summary of Expenses

| | | | |
|-----------------|--------------|----------------------------|----------------|
| Selectmen Expen | \$7,830.65 | Capital Outlay | \$81,281.67 |
| Admin Assistant | \$34,006.45 | Transfer Special Rev Fund | \$10,350.00 |
| Moderator | \$84.61 | Unbudgeted Appropriations | \$2,847,834.00 |
| Executive Offic | \$42,484.54 | Unbudgeted Tax Lien | \$507,315.93 |
| Town Clerk | \$12,918.47 | Unbudgeted County Tax | \$233,594.00 |
| Voter Expenses | \$319.74 | Abatements & Overpayments | \$24,697.11 |
| Election Admin | \$325.70 | Bank Loan | \$103,000.00 |
| Financial Admin | \$29,485.91 | Special Duty | \$14,202.65 |
| Audit Expenses | \$5,950.00 | Perpetual Care Fund | \$4,404.18 |
| Assessing Expen | \$22,141.47 | Prior Yr Purchase Orders | \$2,196.27 |
| Tax Collector | \$20,786.10 | Miscellaneous Expenditures | \$3,123.17 |
| Treasurer Expen | \$3,624.04 | | |
| Trustee of Trus | \$633.99 | | \$4,876,283.14 |
| Budget Comm Exp | \$888.50 | Encumbered Capital Outlay | \$4,250.00 |
| Legal Expenses | \$18,778.70 | | |
| Personnel Depar | \$31,839.04 | | \$4,880,533.14 |
| Planning Board | \$8,344.41 | | |
| Zoning Board | \$723.26 | | |
| Gen Govmt Bldgs | \$22,074.61 | | |
| Cemetary Expens | \$3,095.44 | | |
| Insurances | \$36,119.00 | | |
| Regional Assoc | \$2,259.00 | | |
| Police Departme | \$179,819.37 | | |
| Ambulance Expen | \$18,634.85 | | |
| Fire Department | \$116,430.49 | | |
| Building Inspec | \$18,803.21 | | |
| Emergency Mgmt | \$2,453.55 | | |
| Highway & Stree | \$183,614.89 | | |
| Sanitation | \$26,715.47 | | |
| Lamprey | \$89,307.28 | | |
| Health Administ | \$1,663.91 | | |
| Animal Control | \$3,704.82 | | |
| Health Agencies | \$17,390.50 | | |
| Welfare | \$8,837.00 | | |
| Recreation | \$16,303.25 | | |
| Library Expense | \$44,818.07 | | |
| Patriotic Days | \$500.00 | | |
| Conservation | \$1,920.06 | | |
| Mobile Home Exp | \$4,033.96 | | |
| Summer Youth Pr | \$3,891.42 | | |
| Interest | \$728.43 | | |

Town of Northwood
Employees 1993

| Name | Salary | Special Duty |
|----------------------|-------------|--------------|
| P Donald Arsenault | \$610.00 | |
| Joann Bailey | \$575.00 | |
| Robert E Bailey | \$1,583.37 | |
| Vincent S Bane | \$1,583.37 | |
| Ronald A Barrett Sr | | \$4,378.93 |
| Sarah Bateman | \$517.65 | |
| Eric A Bentz | \$476.00 | |
| Donna C Bunker | \$16,070.62 | |
| Stephanie Buzzell | \$10.63 | |
| Cathy Calef | \$1,178.94 | |
| David T Cianfrini | \$201.12 | |
| Michael D'Alessandro | \$33,251.83 | \$153.28 |
| Maureen A Desrosiers | \$305.00 | |
| Andy Dodier | \$313.20 | |
| Amy Dolliver | \$296.25 | |
| Eunice Fraser | \$46.80 | |
| Dennis L Gagnon | \$13,933.97 | |
| Judith W Gammon | \$13,262.83 | |
| Anne L Garceau | \$877.80 | |
| Catherine A Glossner | \$7,977.26 | \$455.38 |
| Judy A Glover | \$3,660.68 | |
| Amy Hernon | \$2,190.00 | |
| Heather Hernon | \$2,007.50 | |
| Charles Hillner | \$26,605.99 | \$1,350.60 |
| Michael L Hoisington | \$26,065.90 | |
| Alvah G Hubner | \$42.50 | |
| John Jacobsmeyer Jr | \$625.00 | |
| Deborah J Jaskolka | \$11,741.33 | |
| Benjamin R Jean | \$4,574.79 | \$459.84 |
| Joshua A Jenisch | \$242.50 | |
| Arlene W Johnson | \$8,334.65 | |
| Helen B Johnson | \$92.50 | |
| Robert A Johnson | \$78.60 | |
| Joseph A Knox | \$2,970.99 | |
| Marion J Knox | \$29,163.74 | |
| Jean Lane | \$10.63 | |
| Maxwell LeBlanc | \$318.75 | |
| Richard A Lewis | \$2,791.67 | |
| Judith Lounsbury | \$15,044.92 | |
| Joseph Lovely | \$5,875.35 | |
| Kevin D Madison | \$25,525.87 | |
| Deborah J Mann | \$2,818.33 | |
| Anne M Marquis | \$5,886.88 | |
| Norbert McIlveen | \$591.60 | |
| Daniel S McNally | \$2,048.43 | |
| Gerald J Newman Sr | \$332.78 | |

Town of Northwood
Employees 1993

| Name | Salary | Special Duty |
|------------------------|--------------|--------------|
| Gloria J O'Connor | \$84.69 | |
| Ross C Oberlin | \$31,718.38 | \$2,653.66 |
| Ronald J Olivier | \$2,244.26 | |
| Judy C Pease | \$1,043.41 | |
| Steven B Pierson | | \$32.00 |
| Eleanor T Pinkham | \$416.67 | |
| Marie C Potrepka | \$51.00 | |
| Phyllis L Reese | \$32.50 | |
| Sharon Rich | \$2,293.50 | |
| Herbert W Rich Jr | \$10,702.28 | \$647.32 |
| Harry E Ring | \$51.00 | |
| Julie A Roy | \$12,425.69 | |
| Mari Arsenault-Samuels | \$900.00 | |
| Hazel Saunders | \$10.63 | |
| Jamie P Savage | \$1,935.00 | |
| Katie Savage | \$306.25 | |
| Patricia E Savage | \$77.50 | |
| Kori L Schlieder | \$928.73 | |
| Linda L Schlieder | \$4,722.32 | |
| Marcia J Severance | \$9,173.40 | |
| Monica R Nann Smith | \$10,083.94 | |
| Christopher St Laurent | \$143.55 | |
| Pat A Stead | \$5,210.63 | |
| Jill N Stevens | \$318.75 | |
| Chad J Thomas | \$398.03 | |
| Marylou Belle Tuttle | \$15,698.20 | |
| Robert K Tuttle | \$641.64 | |
| Cilla Houle Tyler | | \$208.00 |
| Joanne M Vachon | \$318.75 | |
| John A Vasselian | \$63.08 | |
| Daniel P Ward | \$752.04 | |
| Dianna I Warnock | | \$191.60 |
| Jame A Wilson | \$5,009.14 | |
| James D Wilson | \$25,164.96 | |
| Horace D Wood IV | \$3,244.90 | \$440.68 |
| Lynne S Young | \$287.50 | |
| | <hr/> | <hr/> |
| | \$419,165.84 | \$10,971.29 |

GRAND TOTAL

\$430,137.13

1099 Vendors

Fire Fighter Expenses

| | |
|-------------------------|-------------|
| Airamar Mechanical | \$608.00 |
| Allen Gould Logging | \$42,299.50 |
| Aqua Special | \$649.94 |
| P Donald Arsenault | \$630.00 |
| B & S Septic | \$2,987.50 |
| Stephen Bergstrom | \$3,328.15 |
| William Calef | \$2,082.58 |
| True W Chesley | \$866.76 |
| Custom Welding | \$1,600.00 |
| Fred Deveau Jr | \$888.84 |
| Double A Construction | \$4,722.50 |
| L Sherman Elliott | \$4,210.00 |
| Lynwood Fife | \$1,164.17 |
| Flynn & McGee | \$615.00 |
| Greenbriar Family Healt | \$973.00 |
| Everett Heald | \$942.50 |
| Allan G Holmes | \$1,626.80 |
| J Parker & Daughters | \$840.00 |
| David Magnon | \$1,135.00 |
| James Martell | \$10,000.00 |
| Northern Grading Servic | \$8,200.00 |
| Northwood Garage | \$3,822.38 |
| JW O'Connor | \$5,814.00 |
| O'Neal Sandblasting | \$2,296.00 |
| Page New England | \$838.00 |
| Pike Industries | \$2,003.10 |
| Pinkhams Express | \$862.50 |
| R & M Paving | \$1,456.00 |
| Spikes Pumping Service | \$800.00 |
| Murray Tasker | \$2,280.00 |
| Tom T Trucking | \$1,732.50 |
| Valley Fire Department | \$45,400.00 |

\$157,674.72

| | |
|--------------------------|------------|
| Jeffrey Anderson | \$20.85 |
| Steven Anderson | \$31.28 |
| P Donald Arsenault | \$69.50 |
| George Ashford | \$128.58 |
| Charles Bailey | \$370.31 |
| Stephen Bailey | \$118.16 |
| Vincent Bane | \$208.51 |
| Michael Barnett | \$40.25 |
| Donald Bassett | \$20.85 |
| Fred Bassett | \$38.23 |
| Cathy Calef | \$47.38 |
| William Calef | \$92.58 |
| Michael Chandler | \$142.48 |
| Steven Colburn | \$144.10 |
| Stephen Conway | \$112.71 |
| Fred Deveau | \$45.18 |
| Fred Deveau Jr | \$312.76 |
| Joseph Emond | \$90.35 |
| William Jeffrey | 48.65 |
| Kents Country Store | \$37.81 |
| George LeBlanc | \$31.28 |
| Peter Lennon | \$65.50 |
| Robert Lindquist | \$103.62 |
| Mark Munroe | \$62.55 |
| Northwood Fire Auxiliary | \$146.45 |
| Edward O'Connor | \$69.51 |
| Pufco Inc | \$1,299.41 |
| Harry Ring | \$36.23 |
| Earl Strout | \$80.70 |
| Steven Tumas | \$93.83 |
| Wajan Pacific Fire | \$344.15 |
| Robert Yeaton Jr | \$83.40 |

\$4,537.15

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Northwood
Northwood, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Northwood as of and for the year ended December 31, 1993, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northwood as of December 31, 1993, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Northwood. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plodzik & Sanderson
Professional Association

January 21, 1994

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of
the Board of Selectmen
Town of Northwood
Northwood, New Hampshire

In planning and performing our audit of the Town of Northwood for the year ended December 31, 1993, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review, the following condition was noted that was considered to be a material weakness as defined above:

The general ledger controlling the General Fund, was out of balance by approximately \$12,000 at December 31, 1993. In addition, there were numerous posting errors in both the revenue and expenditure accounts.

We have recommended to the new Bookkeeper and the Administrative Assistant that we perform at least 2 monitoring visits throughout 1994 to assure that the internal financial reports which are being produced from the system are accurate and to provide technical assistance to the Bookkeeper on an ongoing basis.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 21, 1994

*Plodzick & Sanderson
Professional Association*

EXHIBIT A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1993

| | <u>Governmental Fund Types</u> | |
|---------------------------------------|--------------------------------|----------------------------|
| | <u>General</u> | <u>Special Revenue</u> |
| <u>ASSETS AND OTHER DEBITS</u> | | |
| <u>Assets</u> | | |
| Cash and Equivalents | \$1,209,139 | \$57,310 |
| Investments | | |
| <u>Receivables (Net of</u> | | |
| <u>Allowances For Uncollectibles)</u> | | |
| Taxes | 886,599 | |
| Accounts | 320 | 3,876 |
| Intergovernmental | 1,676 | |
| Interfund Receivable | | 2,632 |
| <u>Other Debits</u> | | |
| Amount To Be Provided For | | |
| Retirement of General Long-Term Debt | | |
| | | |
| TOTAL ASSETS AND OTHER DEBITS | <u>\$2,097,734</u> | <u>\$63,818</u> |
| | | |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>Liabilities</u> | | |
| Accrued Payroll and Benefits | \$ 15,497 | \$ |
| Intergovernmental Payable | 1,566,753 | |
| Interfund Payable | 2,732 | |
| Deferred Revenues | 1,009 | |
| Capital Leases Payable | | |
| Compensated Absences Payable | | |
| Total Liabilities | <u>1,585,991</u> | |
| <u>Equity</u> | | |
| <u>Fund Balances</u> | | |
| Reserved For Endowments | | |
| Reserved For Encumbrances | 13,507 | |
| Reserved For Special Purposes | | |
| <u>Unreserved</u> | | |
| Designated For Special Purposes | | 63,818 |
| Undesignated | 498,236 | |
| Total Equity | <u>511,743</u> | <u>63,818</u> |
| | | |
| TOTAL LIABILITIES AND EQUITY | <u>\$2,097,734</u> | <u>\$63,818</u> |

| <u>Fiduciary Fund Type</u> | <u>Account Group</u> | <u>Total (Memorandum Only)</u> |
|--------------------------------|------------------------------------|------------------------------------|
| <u>Trust Funds</u> | <u>General Long- Term Debt</u> | |
| \$ 38,863 | \$ | \$1,305,312 |
| 374,168 | | 374,168 |
| | | 886,599 |
| | | 4,196 |
| | | 1,676 |
| 100 | | 2,732 |
| | <u>48,841</u> | <u>48,841</u> |
| <u>\$413,131</u> | <u>\$48,841</u> | <u>\$2,623,524</u> |
| | | |
| \$ | \$ | \$ 15,497 |
| 22,531 | | 1,589,284 |
| | | 2,732 |
| | | 1,009 |
| | 871 | 871 |
| | <u>47,970</u> | <u>47,970</u> |
| <u>22,531</u> | <u>48,841</u> | <u>1,657,363</u> |
| | | |
| 200,173 | | 200,173 |
| | | 13,507 |
| 190,427 | | 190,427 |
| | | 63,818 |
| | | <u>498,236</u> |
| <u>390,600</u> | | <u>966,161</u> |
| <u>\$413,131</u> | <u>\$48,841</u> | <u>\$2,623,524</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1993

| | <u>Governmental Fund Types</u> | |
|--|--------------------------------|----------------------------|
| | <u>General</u> | <u>Special Revenue</u> |
| <u>Revenues</u> | | |
| Taxes | \$4,135,137 | \$ |
| Licenses and Permits | 234,178 | |
| Intergovernmental | 182,348 | |
| Charges For Services | 14,498 | 24,128 |
| Miscellaneous | 119,853 | 1,328 |
| <u>Other Financing Sources</u> | | |
| Operating Transfers In | | <u>2,415</u> |
| <u>Total Revenues and Other Financing Sources</u> | <u>4,686,014</u> | <u>27,871</u> |
| <u>Expenditures</u> | | |
| <u>Current</u> | | |
| General Government | 305,553 | 148 |
| Public Safety | 333,928 | |
| Highways and Streets | 184,715 | |
| Sanitation | 116,023 | |
| Health | 22,760 | |
| Welfare | 8,737 | 100 |
| Culture and Recreation | 64,332 | 1,180 |
| Conservation | 3,088 | |
| Debt Service | 728 | |
| Capital Outlay | 81,391 | |
| Intergovernmental | 3,362,781 | |
| <u>Other Financing Uses</u> | | |
| Operating Transfers Out | <u>350</u> | <u>10,000</u> |
| <u>Total Expenditures and Other Financing Uses</u> | <u>4,484,386</u> | <u>11,428</u> |
| <u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u> | 201,628 | 16,443 |
| <u>Fund Balances - January 1</u> | <u>310,115</u> | <u>47,375</u> |
| <u>Fund Balances - December 31</u> | <u>\$ 511,743</u> | <u>\$63,818</u> |

| <u>Fiduciary Fund Type Expendable Trust</u> | <u>Total (Memorandum Only)</u> |
|---|------------------------------------|
| \$ | \$4,135,137 |
| | 234,178 |
| | 182,348 |
| | 38,626 |
| 13,715 | 134,896 |
| | <u>2,415</u> |
| <u>13,715</u> | <u>4,727,600</u> |
| | 305,701 |
| | 333,928 |
| | 184,715 |
| | 116,023 |
| | 22,760 |
| | 8,837 |
| 1,042 | 66,554 |
| | 3,088 |
| | 728 |
| | 81,391 |
| | 3,362,781 |
| | <u>10,350</u> |
| <u>1,042</u> | <u>4,496,856</u> |
| 12,673 | 230,744 |
| <u>80,421</u> | <u>437,911</u> |
| <u>\$93,094</u> | <u>\$ 668,655</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1993

| | General Fund | | Variance |
|--|-------------------|-------------------|----------------------------|
| | Budget | Actual | Favorable (Unfavorable) |
| <u>Revenues</u> | | | |
| Taxes | \$4,122,852 | \$4,135,137 | \$ 12,285 |
| Licenses and Permits | 222,730 | 234,178 | 11,448 |
| Intergovernmental | 144,631 | 182,348 | 37,717 |
| Charges For Services | 8,000 | 14,498 | 6,498 |
| Miscellaneous | 98,500 | 119,853 | 21,353 |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | | | |
| <u>Total Revenues and</u> | | | |
| <u>Other Financing Sources</u> | <u>4,596,713</u> | <u>4,686,014</u> | <u>89,301</u> |
| <u>Expenditures</u> | | | |
| <u>Current</u> | | | |
| General Government | 336,761 | 305,553 | 31,208 |
| Public Safety | 342,045 | 333,928 | 8,117 |
| Highways and Streets | 225,132 | 184,715 | 40,417 |
| Sanitation | 111,766 | 116,023 | (4,257) |
| Health | 26,095 | 22,760 | 3,335 |
| Welfare | 26,659 | 8,737 | 17,922 |
| Culture and Recreation | 61,216 | 64,332 | (3,116) |
| Conservation | 3,088 | 3,088 | |
| Debt Service | 50,000 | 728 | 49,272 |
| Capital Outlay | 81,859 | 81,391 | 468 |
| Intergovernmental | 3,362,781 | 3,362,781 | |
| <u>Other Financing Uses</u> | | | |
| Operating Transfers Out | <u>350</u> | <u>350</u> | |
| <u>Total Expenditures and</u> | | | |
| <u>Other Financing Uses</u> | <u>4,627,752</u> | <u>4,484,386</u> | <u>143,366</u> |
| <u>Excess (Deficiency) of Revenues</u> | | | |
| <u>and Other Financing Sources</u> | | | |
| <u>Over (Under) Expenditures</u> | | | |
| <u>and Other Financing Uses</u> | (31,039) | 201,628 | 232,667 |
| <u>Fund Balances - January 1</u> | <u>310,115</u> | <u>310,115</u> | |
| <u>Fund Balances - December 31</u> | <u>\$ 279,076</u> | <u>\$ 511,743</u> | <u>\$232,667</u> |

| Special Revenue Funds | | | Totals (Memorandum Only) | | |
|-----------------------|-----------------|---|-----------------------------|-------------------|---|
| <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| \$ | \$ | \$ | \$4,122,852 | \$4,135,137 | \$ 12,285 |
| | | | 222,730 | 234,178 | 11,448 |
| | | | 144,631 | 182,348 | 37,717 |
| 10,000 | 24,128 | 14,128 | 18,000 | 38,626 | 20,626 |
| | 1,328 | 1,328 | 98,500 | 121,181 | 22,681 |
| <u>1,200</u> | <u>2,415</u> | <u>1,215</u> | <u>1,200</u> | <u>2,415</u> | <u>1,215</u> |
| <u>11,200</u> | <u>27,871</u> | <u>16,671</u> | <u>4,607,913</u> | <u>4,713,885</u> | <u>105,972</u> |
| | 148 | (148) | 336,761 | 305,701 | 31,060 |
| | | | 342,045 | 333,928 | 8,117 |
| | | | 225,132 | 184,715 | 40,417 |
| | | | 111,766 | 116,023 | (4,257) |
| | | | 26,095 | 22,760 | 3,335 |
| 100 | 100 | | 26,759 | 8,837 | 17,922 |
| 1,100 | 1,180 | (80) | 62,316 | 65,512 | (3,196) |
| | | | 3,088 | 3,088 | |
| | | | 50,000 | 728 | 49,272 |
| | | | 81,859 | 81,391 | 468 |
| | | | 3,362,781 | 3,362,781 | |
| <u>10,000</u> | <u>10,000</u> | <u> </u> | <u>10,350</u> | <u>10,350</u> | <u> </u> |
| <u>11,200</u> | <u>11,428</u> | <u>(228)</u> | <u>4,638,952</u> | <u>4,495,814</u> | <u>143,138</u> |
| | 16,443 | 16,443 | (31,039) | 218,071 | 249,110 |
| <u>47,375</u> | <u>47,375</u> | <u> </u> | <u>357,490</u> | <u>357,490</u> | <u> </u> |
| <u>\$47,375</u> | <u>\$63,818</u> | <u>\$16,443</u> | <u>\$ 326,451</u> | <u>\$ 575,561</u> | <u>\$249,110</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1993

| | <u>Fiduciary Fund Type Nonexpendable Trust Funds</u> |
|-----------------------------------|--|
| <u>Operating Revenues</u> | |
| New Funds | \$ 4,454 |
| Interest and Dividends | <u>14,158</u> |
| <u>Total Operating Revenues</u> | <u>18,612</u> |
| <u>Operating Expenses</u> | |
| <u>Trust Income Distributions</u> | |
| Cemetery | 9,824 |
| Library | 1,049 |
| Other | <u>1,036</u> |
| <u>Total Operating Expenses</u> | <u>11,909</u> |
| <u>Net Income</u> | 6,703 |
| <u>Fund Balance - January 1</u> | <u>290,803</u> |
| <u>Fund Balance - December 31</u> | <u>\$297,506</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1993

| | <u>Fiduciary Fund Type Nonexpendable Trust Funds</u> |
|---|--|
| <u>Cash Flows From Operating Activities</u> | |
| Interest and Dividends Received | \$ 14,158 |
| New Funds Received | 4,354 |
| Trust Income Distributions | <u>(11,909)</u> |
| <u>Net Cash Provided by Operating Activities</u> | 6,603 |
| <u>Cash Flows From Investing Activities</u> | |
| Proceeds From Sales and Maturities of Investment Activities | <u>1,858</u> |
| <u>Net Increase In Cash</u> | 8,461 |
| <u>Cash - January 1</u> | <u>28,107</u> |
| <u>Cash - December 31</u> | <u>\$ 36,568</u> |
| <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i> | |
| <u>Net Income</u> | \$ 6,703 |
| <u>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</u> | |
| (Increase) Decrease in Due From Other Funds | <u>(100)</u> |
| <u>Net Cash Provided by Operating Activities</u> | <u>\$ 6,603</u> |

The notes to financial statements are an integral part of this statement.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Northwood, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Northwood (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Special Trust Funds Income Account
Conservation Commission
Ambulance Replacement
Lagoon Fee

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Cemetery Perpetual Care

Library Trusts

Other Miscellaneous Trusts

Expendable Trust Funds

Town Trusts - Library Purposes

Capital Reserve

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1993, \$40,350 of the beginning General Fund fund balance was applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1993 were required as follows:

| | <u>General Fund</u> | <u>Special Revenue Funds</u> |
|---|-------------------------|--------------------------------------|
| <u>Appropriations</u> | | |
| <u>Budgetary Basis -</u> | | |
| <u>Legally Adopted Budget</u> | | |
| Municipal | \$1,274,282 | \$11,200 |
| School | 3,129,187 | |
| County | <u>233,594</u> | <u> </u> |
| <u>Total Appropriations</u> | <u>4,637,063</u> | <u>11,200</u> |
| Adjustments to Restate Budget to GAAP Basis | | |
| Carryover Appropriations | | |
| Reserve for Encumbrances | | |
| Beginning of period | \$ 4,196 | \$ |
| End of period | <u>(13,507)</u> | <u> </u> |
| <u>Total Adjustments</u> | <u>(9,311)</u> | <u> </u> |
| <u>Total Appropriations - GAAP Basis</u> | <u>\$4,627,752</u> | <u>\$11,200</u> |

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, unredeemed accounts that were beyond the 2-year statutory period for deeding and certain other accounts deemed by management to have questionable collectibility have been reserved. Reserved amounts are not reflected as Taxes Receivable and amounted to \$112,718 at December 31, 1993.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- c. Various service charges (ambulance, police, and lagoon) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 85% of the amount billed for ambulance service in 1993.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1993:

| | |
|------------------------------------|--------------|
| <u>Special Revenue Fund</u> | |
| Special Trust Funds Income Account | <u>\$228</u> |

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1 Includes deposits that are insured (Federal Depository Insurance).
- Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3 Includes deposits that are uninsured and uncollateralized.

| | <u>Category</u> | | | <u>Total</u> | |
|-------------------------|------------------|--------------|--------------------|---------------------|-----------------------|
| | <u>1</u> | <u>2</u> | <u>3</u> | <u>Bank Balance</u> | <u>Carrying Value</u> |
| <u>Cash</u> | | | | | |
| Bank Deposits | \$228,365 | \$ | \$1,229,610 | \$1,457,975 | \$1,299,758 |
| Certificates of Deposit | <u>5,554</u> | <u>—</u> | <u>—</u> | <u>5,554</u> | <u>5,554</u> |
| <u>Total Cash</u> | <u>\$233,919</u> | <u>\$-0-</u> | <u>\$1,229,610</u> | <u>\$1,463,529</u> | <u>\$1,305,312</u> |

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

| | Category | | | Carrying Amount | Market Value |
|---|------------------|--------------|-----------------|--------------------|------------------|
| | <u>1</u> | <u>2</u> | <u>3</u> | | |
| Certificates of Deposit (with original maturi- ties in excess of 90 days) | \$255,817 | \$ | \$ | \$255,817 | \$255,817 |
| US Government Obligations | _____ | _____ | <u>69,718</u> | <u>69,718</u> | <u>69,718</u> |
| | <u>\$255,817</u> | <u>\$-0-</u> | <u>\$69,718</u> | 325,535 | 325,535 |
| Mutual Funds | | | | <u>48,633</u> | <u>52,848</u> |
| <u>Total Investments</u> | | | | <u>\$374,168</u> | <u>\$378,383</u> |

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Northwood School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1993, was as follows:

| | |
|-----------------------|----------------|
| Municipal Portion | \$ 3.33 |
| School Tax Assessment | 13.53 |
| County Tax Assessment | <u>1.00</u> |
| <u>Total</u> | <u>\$17.86</u> |

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on March 26 and September 28, placed liens for all uncollected 1992 property taxes.

Taxes receivable at December 31, 1993, are as follows:

| | |
|---|-------------------|
| <u>Property Taxes</u> | |
| Levy of 1993 (second semi-annual billing) | \$ 341,954 |
| Levy of 1993 (first semi-annual billing) | 232,488 |
| <u>Unredeemed Taxes (under tax lien)</u> | |
| Levy of 1992 | 283,856 |
| Levy of 1991 | 126,983 |
| Levy of 1990 | 5,330 |
| Levy of 1989 | 3,656 |
| Land Use Change Taxes | 3,510 |
| Yield Taxes | 1,540 |
| Less: Reserve for estimated uncollectible taxes | <u>(112,718)</u> |
| <u>Total Taxes Receivable</u> | <u>\$ 886,599</u> |

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

D. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1993 are as follows:

| <u>Fund</u> | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|------------------------------------|---------------------------------|------------------------------|
| General Fund | \$ | \$2,732 |
| <u>Special Revenue Funds</u> | | |
| Conservation Commission | 1,386 | |
| Special Trust Funds Income Account | 1,246 | |
| <u>Trust Funds</u> | | |
| Nonexpendable Town Trusts | <u>100</u> | <u> </u> |
| <u>Totals</u> | <u>\$2,732</u> | <u>\$2,732</u> |

E. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1993, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended December 31, 1993:

1. Underwriters at Lloyds #ISL5558 IC07268. It provides property, general liability and public officials liability coverage in excess of the Loss Fund and is in the amount of \$750,000.

Public Officials Liability has an aggregate limit of \$1 million per member.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

2. Travelers Insurance Company #TXJCNB-228T545. It provides property coverage in excess of \$1 million in the amount of \$200 million.
3. United National Insurance Co. #XTP43100. Provides some members with higher limits from \$1 to \$2 million in excess of the underlying \$1 million.
4. Kemper #3XN02547600. Members of the Trust also share a Boiler and Machinery coverage policy which provides \$30 million limit resulting from any "One Accident" subject to a \$1,000 per loss deductible.

Contributions paid in 1993 for FY94, ending June 30, 1994, to be recorded as an insurance expense/expenditure totaled \$34,935. Unpaid contributions for the year ending June 30, 1994, and due in 1993 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1993, totaled \$-0-. On July 27, 1993, \$2,994 was returned to the Town of Northwood as its 1993 "dividend" for the years 1987, 1988, and 1989. The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1993 include:

General Fund

| | |
|---------------------------------------|-------------|
| Balance of School District Assessment | |
| Due Northwood School District | \$1,566,687 |
| State of New Hampshire | <u>66</u> |

| | |
|---------------------------|-------------|
| <u>Total General Fund</u> | \$1,566,753 |
|---------------------------|-------------|

Trust Funds

| | |
|-------------------------------------|---------------|
| <u>Capital Reserve</u> | |
| Balance of Capital Reserve Fund due | |
| Northwood School District | <u>22,531</u> |

| | |
|--|--------------------|
| <u>Total Intergovernmental Payable</u> | <u>\$1,589,284</u> |
|--|--------------------|

B. Defined Benefit Pension Plan

Plan Description and Provisions

Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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(PERS). The payroll for employees covered by the System for the year ended December 31, 1993, was \$147,325; the Town's total payroll was \$430,137.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1993, was as follows:

| | |
|--------------------|-----------------|
| Town's Portion | \$ 6,823 |
| Employees' Portion | <u>13,700</u> |
| <u>Total</u> | <u>\$20,523</u> |

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1992, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1991, was \$1,600,517,569. The System's net assets available for benefits

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

on that date (valued at market) were \$1,654,059,701. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only six years and is presented in the System's December 31, 1992, annual financial report (the latest year available).

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are reported at fair market value.

The Town contributed \$3,519 for the year ended December 31, 1993.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1993:

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

| | <u>Capital Leases Payable</u> | <u>Compensated Absences Payable</u> | <u>Total</u> |
|---|---------------------------------------|---|-----------------|
| <i>General Long-Term Debt Account Group</i> | | | |
| Balance, Beginning of Year | \$ 2,785 | \$32,890 | \$35,675 |
| Retired | (1,914) | | (1,914) |
| Net increase in compensated absences payable | <u> </u> | <u>15,080</u> | <u>15,080</u> |
| Balance, End of Year | <u>\$ 871</u> | <u>\$47,970</u> | <u>\$48,841</u> |

Long-term debt payable at December 31, 1993, is comprised of the following individual issues:

| <u>Description of Issue</u> | <u>Original Amount</u> | <u>Issue Date</u> | <u>Maturity Date</u> | <u>Interest Rate %</u> | <u>Outstanding at 12/31/93</u> |
|---|----------------------------|-----------------------|--------------------------|--------------------------------|--|
| <u>General Long-Term Debt Account Group</u> | | | | | |
| <u>Capital Lease Payable</u> | | | | | |
| Copy Machine | \$5,365 | 1991 | 1994 | 12.6 | \$ 871 |
| <u>Compensated Absences Payable</u> | | | | | |
| Vested Sick Leave | | | | | 33,709 |
| Accrued Vacation Leave | | | | | <u>14,261</u> |
| <u>Total General Long-Term Debt Account Group</u> | | | | | <u>\$48,841</u> |

Annual Requirements to Amortize Capital Leases

| <u>Fiscal Year Ending December 31,</u> | <u>Capital Leases</u> | | |
|--|-----------------------|-----------------|--------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 1994 | <u>\$871</u> | <u>\$28</u> | <u>\$899</u> |

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

| | |
|--------------|-----------------|
| General Fund | <u>\$13,507</u> |
|--------------|-----------------|

Reserved for Special Purposes

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Fund which may be spent for the purposes specified as follows:

Nonexpendable Trust Funds (Income Balances)

| | |
|---------------|--------------|
| Cemetery | \$78,902 |
| Library | 9,442 |
| Miscellaneous | <u>8,989</u> |

| | |
|--|-----------|
| <u>Total Nonexpendable Trust Funds</u> | \$ 97,333 |
|--|-----------|

Capital Reserve Funds

| | |
|--------------------------|--------------|
| Ambulance | \$35,571 |
| Highway Equipment | 15,754 |
| Highway Safety Equipment | 984 |
| Fire Truck | 25,868 |
| Town Hall | 13,606 |
| Pine Grove | <u>1,041</u> |

| | |
|------------------------------------|--------|
| <u>Total Capital Reserve Funds</u> | 92,824 |
|------------------------------------|--------|

Other Expendable Town Trusts

| | |
|---------|------------|
| Library | <u>270</u> |
|---------|------------|

| | |
|--------------|------------------|
| <u>Total</u> | <u>\$190,427</u> |
|--------------|------------------|

Reserved for Endowments

The reserved for endowments at December 31, 1993 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

balances of the Town's Nonexpendable Trust Funds at December 31, 1993 are detailed as follows:

| <u>Purpose</u> | <u>Principal</u> |
|----------------|------------------|
| Cemetery | \$154,605 |
| Library | 28,581 |
| Miscellaneous | <u>16,987</u> |
| <u>Total</u> | <u>\$200,173</u> |

B. Unreserved Fund Balances

Designated for Special Purposes

The \$63,818 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

| <u>Special Revenue Funds</u> | |
|------------------------------------|-----------------|
| Special Trust Funds Income Account | \$ 1,246 |
| Conservation Commission | 31,668 |
| Ambulance Replacement | 27,402 |
| Lagoon Fee | <u>3,502</u> |
| <u>Total</u> | <u>\$63,818</u> |

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. The Town follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. There is one case which has the speculative potential loss in the vicinity of \$100,000 to \$150,000. Other cases, in the opinion of management, will not have a material effect on the financial position of the Town.

EXHIBIT A-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1993

| <u>REVENUES</u> | <u>Estimated</u> | <u>Actual</u> | <u>Over (Under) Budget</u> |
|---|--------------------|--------------------|------------------------------------|
| <u>Taxes</u> | | | |
| Property | \$3,999,852 | \$3,976,347 | \$(23,505) |
| Land Use Change | 4,000 | 3,399 | (601) |
| Yield | 6,000 | 4,720 | (1,280) |
| Interest and Penalties on Taxes | 113,000 | 150,671 | 37,671 |
| Total Taxes | <u>4,122,852</u> | <u>4,135,137</u> | <u>12,285</u> |
| <u>Licenses and Permits</u> | | | |
| Business Licenses, Permits and Fees | 230 | 310 | 80 |
| Motor Vehicle Permit Fees | 210,000 | 219,823 | 9,823 |
| Building Permits | 8,000 | 9,444 | 1,444 |
| Other Licenses, Permits and Fees | 4,500 | 4,601 | 101 |
| Total Licenses and Permits | <u>222,730</u> | <u>234,178</u> | <u>11,448</u> |
| <u>Intergovernmental Revenues</u> | | | |
| <u>State</u> | | | |
| Shared Revenue | 83,644 | 83,644 | |
| Highway Block Grant | 53,285 | 53,285 | |
| Summer Youth Programs | 4,900 | 3,891 | (1,009) |
| Highway Safety Agency | | 1,095 | 1,095 |
| State and Federal Forest | | | |
| Land Reimbursement | 799 | 799 | |
| State Settlement Agreement | | 35,544 | 35,544 |
| Other Reimbursements | 3 | 3 | |
| <u>Federal</u> | | | |
| Emergency Management | 2,000 | 4,087 | 2,087 |
| Total Intergovernmental Revenues | <u>144,631</u> | <u>182,348</u> | <u>37,717</u> |
| <u>Charges For Services</u> | | | |
| Income From Departments | <u>8,000</u> | <u>14,498</u> | <u>6,498</u> |
| <u>Miscellaneous Revenues</u> | | | |
| Sale of Municipal Property | 75,000 | 80,174 | 5,174 |
| Interest on Investments | 7,500 | 10,785 | 3,285 |
| Rents of Property | 16,000 | 16,057 | 57 |
| Other | | 12,837 | 12,837 |
| Total Miscellaneous Revenues | <u>98,500</u> | <u>119,853</u> | <u>21,353</u> |
| <u>Total Revenues</u> | <u>4,596,713</u> | <u>\$4,686,014</u> | <u>\$89,301</u> |
| <u>Unreserved Fund Balance</u> | | | |
| Used To Reduce Tax Rate | <u>40,350</u> | | |
| <u>Total Revenues and Use of Fund Balance</u> | <u>\$4,637,063</u> | | |

The notes to financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1993

| | Encumbered From 1992 | Appropriations 1993 |
|--|-------------------------|------------------------|
| <u>Current</u> | | |
| <u>General Government</u> | | |
| Executive | \$ | \$ 86,981 |
| Election, Registration and Vital Statistics | | 14,085 |
| Financial Administration | | 87,230 |
| Legal Expenses | | 18,000 |
| Personnel Administration | | 53,049 |
| Planning and Zoning | | 12,012 |
| General Government Buildings | 588 | 21,459 |
| Cemeteries | 398 | 3,100 |
| Insurance, not otherwise allocated | | 41,300 |
| Advertising and Regional Associations | | 2,259 |
| Total General Government | <u>986</u> | <u>339,475</u> |
| <u>Public Safety</u> | | |
| Police Department | | 187,484 |
| Ambulance | | 17,850 |
| Fire Department | | 116,956 |
| Building Inspection | | 18,926 |
| Emergency Management | | 2,761 |
| Total Public Safety | <u> </u> | <u>343,977</u> |
| <u>Highways and Streets</u> | | |
| Administration | | 43,821 |
| Highways and Streets | 1,101 | 178,210 |
| Street Lighting | | 2,000 |
| Total Highways and Streets | <u>1,101</u> | <u>224,031</u> |
| <u>Sanitation</u> | | |
| Solid Waste Disposal | <u> </u> | <u>112,016</u> |
| <u>Health</u> | | |
| Administration | | 4,372 |
| Animal Control | | 4,332 |
| Health Agencies and Hospitals | | 17,391 |
| Total Health | <u> </u> | <u>26,095</u> |
| <u>Welfare</u> | | |
| Administration | | 7,134 |
| Direct Assistance | | 19,525 |
| Total Welfare | <u> </u> | <u>26,659</u> |

| <u>Expenditures Net of Refunds</u> | <u>Encumbered To 1994</u> | <u>(Over) Under Budget</u> |
|--|-------------------------------|------------------------------------|
| \$ 84,406 | \$ | \$ 2,575 |
| 13,564 | | 521 |
| 83,510 | | 3,720 |
| 18,779 | | (779) |
| 31,839 | 3,700 | 17,510 |
| 9,068 | | 2,944 |
| 22,516 | | (469) |
| 3,493 | | 5 |
| 36,119 | | 5,181 |
| 2,259 | | |
| <u>305,553</u> | <u>3,700</u> | <u>31,208</u> |
| 179,819 | | 7,665 |
| 18,635 | | (785) |
| 114,217 | 1,932 | 807 |
| 18,803 | | 123 |
| 2,454 | | 307 |
| <u>333,928</u> | <u>1,932</u> | <u>8,117</u> |
| 41,507 | | 2,314 |
| 140,873 | | 38,438 |
| 2,335 | | (335) |
| <u>184,715</u> | | <u>40,417</u> |
| 116,023 | 250 | (4,257) |
| 1,664 | | 2,708 |
| 3,705 | | 627 |
| 17,391 | | |
| <u>22,760</u> | | <u>3,335</u> |
| 5,974 | | 1,160 |
| 2,763 | | 16,762 |
| <u>8,737</u> | | <u>17,922</u> |

EXHIBIT A-2 (Continued)
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1993

| | <u>Encumbered From 1992</u> | <u>Appropriations 1993</u> |
|---|---------------------------------|--------------------------------|
| <u>Culture and Recreation</u> | | |
| Parks and Recreation | | 16,703 |
| Library | | 44,388 |
| Patriotic Purposes | | 500 |
| Summer Youth Program | | |
| Total Culture and Recreation | <u> </u> | <u>61,591</u> |
| <u>Conservation</u> | | |
| Administration | <u> </u> | <u>3,088</u> |
| <u>Debt Service</u> | | |
| Interest Expense - Tax Anticipation Notes | <u> </u> | <u>50,000</u> |
| <u>Capital Outlay</u> | | |
| Gulf Road Improvements | 2,109 | |
| Computer System | | 8,500 |
| Police Cruiser | | 20,000 |
| Fire Truck | | 45,000 |
| Highway Sander | | 3,300 |
| EMT/FF Equipment | | 6,000 |
| Town Clerk Record Book Rebound | | 500 |
| Northwood Lake Milfoil Control | | 1,000 |
| Fire Station Paving | | 2,700 |
| Total Capital Outlay | <u>2,109</u> | <u>87,000</u> |
| <u>Intergovernmental</u> | | |
| School District Assessment | | 3,129,187 |
| County Tax Assessment | <u> </u> | <u>233,594</u> |
| Total Intergovernmental | <u> </u> | <u>3,362,781</u> |
| <u>Other Financing Uses</u> | | |
| <u>Operating Transfers Out</u> | | |
| <u>Interfund Transfers</u> | | |
| Capital Reserve Funds | <u> </u> | <u>350</u> |
| <u>Total Appropriations,</u> | | |
| <u>Expenditures and Encumbrances</u> | <u>\$4,196</u> | <u>\$4,637,063</u> |

| <u>Expenditures Net of Refunds</u> | <u>Encumbered To 1994</u> | <u>(Over) Under Budget</u> |
|--|-------------------------------|------------------------------------|
| 16,303 | | 400 |
| 43,638 | 375 | 375 |
| 500 | | |
| <u>3,891</u> | | <u>(3,891)</u> |
| <u>64,332</u> | <u>375</u> | <u>(3,116)</u> |
| <u>3,088</u> | <u> </u> | <u> </u> |
| <u>728</u> | <u> </u> | <u>49,272</u> |
| 109 | 2,000 | |
| 4,250 | 4,250 | |
| 19,644 | | 356 |
| 45,000 | | |
| 3,300 | | |
| 6,000 | | |
| 388 | | 112 |
| | 1,000 | |
| <u>2,700</u> | | |
| <u>81,391</u> | <u>7,250</u> | <u>468</u> |
| 3,129,187 | | |
| <u>233,594</u> | <u> </u> | <u> </u> |
| <u>3,362,781</u> | <u> </u> | <u> </u> |
| <u>350</u> | <u> </u> | <u> </u> |
| <u>\$4,484,386</u> | <u>\$13,507</u> | <u>\$143,366</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT B-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1993

| <u>ASSETS</u> | <u>Special Trust Funds Income Account</u> | <u>Ambulance Replacement</u> |
|---------------------------------------|---|----------------------------------|
| Cash and Equivalents | \$ | \$23,736 |
| <u>Receivables (Net of</u> | | |
| <u>Allowances For Uncollectibles)</u> | | |
| Accounts | | 3,666 |
| Interfund Receivable | <u>1,246</u> | <u> </u> |
| TOTAL ASSETS | <u>\$1,246</u> | <u>\$27,402</u> |
| <u>EQUITY</u> | | |
| <u>Fund Balances</u> | | |
| <u>Unreserved</u> | | |
| Designated For Special Purposes | <u>\$1,246</u> | <u>\$27,402</u> |

| <u>Conservation Commission</u> | <u>Lagoon Fee</u> | <u>Total</u> |
|------------------------------------|-----------------------|-----------------|
| \$30,282 | \$3,292 | \$57,310 |
| <u>1,386</u> | <u>210</u> | <u>3,876</u> |
| <u>\$31,668</u> | <u>\$3,502</u> | <u>\$63,818</u> |
| | | |
| <u>\$31,668</u> | <u>\$3,502</u> | <u>\$63,818</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT B-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1993

| | Special Trust Funds <u>Income Account</u> | Ambulance Replacement |
|---|---|--------------------------|
| <u>Revenues</u> | | |
| Charges For Services | \$ | \$22,648 |
| Miscellaneous | | 349 |
| <u>Other Financing Sources</u> | | |
| Operating Transfers In | <u>1,029</u> | <u> </u> |
| <u>Total Revenues and Other Financing Sources</u> | <u>1,029</u> | <u>22,997</u> |
| <u>Expenditures</u> | | |
| <u>Current</u> | | |
| General Government | 148 | |
| Welfare | 100 | |
| Culture and Recreation | 1,180 | |
| <u>Other Financing Uses</u> | | |
| Operating Transfers Out | <u> </u> | <u>10,000</u> |
| <u>Total Expenditures and Other Financing Uses</u> | <u>1,428</u> | <u>10,000</u> |
| <u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u> | (399) | 12,997 |
| <u>Fund Balances - January 1</u> | <u>1,645</u> | <u>14,405</u> |
| <u>Fund Balances - December 31</u> | <u>\$1,246</u> | <u>\$27,402</u> |

| <u>Conservation Commission</u> | <u>Lagoon Fee</u> | <u>Total</u> |
|------------------------------------|-----------------------|---------------------|
| \$ 910 | \$1,480 69 | \$24,128 1,328 |
| <u>1,386</u> | <u> </u> | <u>2,415</u> |
| <u>2,296</u> | <u>1,549</u> | <u>27,871</u> |
| | | 148 100 1,180 |
| <u> </u> | <u> </u> | <u>10,000</u> |
| <u> </u> | <u> </u> | <u>11,428</u> |
| 2,296 | 1,549 | 16,443 |
| <u>29,372</u> | <u>1,953</u> | <u>47,375</u> |
| <u>\$31,668</u> | <u>\$3,502</u> | <u>\$63,818</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
*Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1993*

| | | |
|--|---------------------------------|------------------------|
| <u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u> | \$305,919 | |
| <u>Deduction</u> Unreserved Fund Balance Used To Reduce 1993 Tax Rate | <u>40,350</u> | \$265,569 |
| <u>Addition</u> <u>1993 Budget Summary</u> Revenue Surplus (Exhibit A-1) Unexpended Balance of Appropriations (Exhibit A-2) 1993 Budget Surplus | \$ 89,301 <u>143,366</u> | <u>232,667</u> |
| <u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u> | | <u>\$498,236</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Trust Funds
Combining Balance Sheet
December 31, 1993

| <u>ASSETS</u> | Trust Funds | | | |
|-------------------------------------|-------------------|------------------------|----------------------|----------------------|
| | <u>Expendable</u> | | <u>Nonexpendable</u> | |
| | <u>Town</u> | <u>Capital Reserve</u> | <u>Town</u> | <u>Total</u> |
| Cash and Equivalents | \$270 | \$ 2,025 | \$ 36,568 | \$ 38,863 |
| Investments | | 113,330 | 260,838 | 374,168 |
| Interfund Receivable | | | 100 | 100 |
| TOTAL ASSETS | <u>\$270</u> | <u>\$115,355</u> | <u>\$297,506</u> | <u>\$413,131</u> |
| <u>LIABILITIES AND EQUITY</u> | | | | |
| <u>Liabilities</u> | | | | |
| Intergovernmental Payable | \$ | \$ 22,531 | \$ | \$ 22,531 |
| <u>Equity</u> | | | | |
| <u>Fund Balances</u> | | | | |
| Reserved For Endowments | | | 200,173 | 200,173 |
| Reserved For Special Purposes | 270 | 92,824 | 97,333 | 190,427 |
| Total Equity | <u>270</u> | <u>92,824</u> | <u>297,506</u> | <u>390,600</u> |
| TOTAL LIABILITIES AND EQUITY | <u>\$270</u> | <u>\$115,355</u> | <u>\$297,506</u> | <u>\$413,131</u> |

The notes to financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1993

| | <u>Town</u> | <u>Capital Reserve Funds</u> | <u>Total</u> |
|--|---------------|--------------------------------------|-----------------|
| <u>Revenues</u> | | | |
| Interest and Dividend Income | \$ 59 | \$ 3,306 | \$ 3,365 |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | _____ | <u>10,350</u> | <u>10,350</u> |
| <u>Total Revenues and Other Financing Sources</u> | <u>59</u> | <u>13,656</u> | <u>13,715</u> |
| <u>Expenditures</u> | | | |
| <u>Current</u> | | | |
| Culture and Recreation | <u>1,042</u> | _____ | <u>1,042</u> |
| <u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u> | (983) | 13,656 | 12,673 |
| <u>Fund Balances - January 1</u> | <u>1,253</u> | <u>79,168</u> | <u>80,421</u> |
| <u>Fund Balances - December 31</u> | <u>\$ 270</u> | <u>\$92,824</u> | <u>\$93,094</u> |

The notes to financial statements are an integral part of this statement.

TRUSTEE OF THE TRUST FUNDS REPORT

This report is not, nor is it intended to be, a real financial statement. A formal accounting of the trust funds is included in the Town's Audit Report.

The following listing will answer some commonly asked questions.

1993 ADDITIONS TO THE FUND:

Interest Earned in 1993:

| | | |
|-------------------------------|---------|----------|
| Perpetual Care, Cemetery Fund | 9921.38 | |
| Other Cemetery Funds | 1697.89 | |
| Library Funds | 1584.86 | |
| Miscellaneous Funds | 910.94 | |
| Capital Reserve Funds | 3873.34 | |
| Total Interest Income | | 17988.41 |

Other Income:

| | | |
|--|----------|-----------|
| New Perpetual Care Funds | 4254.18 | |
| Gladys Gardner Fund, gift from Jean Johnson | 100.00 | |
| Town Addition to Ambulance Fund | 10000.00 | |
| Town Addition to Pine Grove Fund | 350.00 | |
| School District Addition to School Fund | 5000.00 | |
| Miner Well Fund - Gift from First Baptist Ladies Aid | 60.00 | |
| Total Additions to Existing Funds | | 19,764.18 |

1993 EXPENDITURES:

| | |
|--|----------|
| Perpetual Care Costs from PC Funds | 7593.00 |
| Cemetery Costs From Other Funds | 2230.73 |
| Payments To Town & School From Library Funds | 1048.62 |
| Various Payments From Other Funds | 2035.55 |
| Total Payments From Trust Funds | 12907.90 |

Respectfully submitted,

Joann W. Bailey
Trustee of Trust Funds

SELECTMEN'S REPORT TO THE TOWN

The 1993 Town Election brought a seasoned veteran and a rookie to the Office of Selectmen. Robert Bailey returned to his familiar seat at Town Hall to add an experienced voice to Town Government. Mike Bane, although a new role for him, is very familiar with how Northwood functions and we knew it would not take him long to settle in.

The Board saw, this year, the final settlement with the State of New Hampshire, of the former Burt Property, known as "Northwood Meadows". Now that that is behind us, we can foresee a "park" that Northwood can be proud of. Spearheaded by a very energetic group of "Telephone Pioneers", Northwood Meadows will soon offer a variety of outdoor recreation for all of us to enjoy, and be proud that it is part of Northwood.

Early on in the year, we were hit with a winter storm of blizzard conditions forcing the Governor to declare a State of emergency. Our Emergency Management Department was pressed into service, and with their expertise, we were able to keep our roads open, care for those who needed assistance, and were able to recoup a significant portion of the expense through Federal funding.

Issuing new dump stickers proved certainly a worthwhile effort. The volume of trash was reduced significantly, only to the benefit of all our tax paying citizens.

With the Lamprey waste disposal site earmarked for closure in 1995, much of the Selectmen's concerns have been focusing on what the Cooperative (consisting of 13 towns regionally) will ultimately do for an alternative method of disposal and at what location. We press on with this issue on a day-to-day basis.

Throughout the year, the Selectmen reviewed and discussed the Government Structure Committee's recommendations regarding the Town's Employee Handbook. In November, after meetings with the Committee and the employees, the Selectmen adopted several revisions.

Much of the Selectmen's efforts are focused on managing the Town's expenses, income and the overall budget. We were fortunate to be able to return approximately \$129,000 of unexpended funds to the General Fund, and along with a tremendous effort from our School Board, we were able to realize a significant drop in the Town's tax rate.

1994, the Year of Economic Rebirth, looks bright. Much to continue, much to begin and with the continued support of the employees, the many, many dedicated volunteers, the Town will go forward with a positive approach toward the quality of life we all deserve.

REPORT OF THE ADMINISTRATIVE ASSISTANT

It's early January, 1994 - the wood stove is warm, but there is no electricity as another winter storm is upon us. Today is the appointed day to write my report for 1993. What better atmosphere for doing so - winter white outside and cozy warm inside while sitting near the wood stove.

Many changes took place in 1993; the return of a "veteran" Selectman, Bob Bailey, the election of a life-long resident, Mike Bane, as junior Selectman. With this change my count rises to 14 for the number of Selectmen I have worked with in 21 years. Changes in office staffing also occurred in 1993, with Deb Jaskolka leaving to move to Florida, Anne Marquis leaving to move to Exeter, and Steve Bergstrom being replaced by Monica Nann Smith as building inspector. Julie Roy became our bookkeeper and Linda Schlieder took on the duties of Planning Board secretary. The "new" and "old" staffers have become a very good working team.

Again this year my work included handling the tax deeded properties. Fortunately, we have been able to return several properties to the former owners, with only a few small parcels of land remaining to be auctioned in the Spring.

The Selectmen realized the need to revise the Personnel Handbook and considered several of the Government Structure Committee's suggested revisions during this process. Two meetings were held with employees to gather their input and the revision was approved in November to become effective January 1, 1994. A very positive action came out of the meetings with employees. It was decided to hold quarterly meetings of the employees and Selectmen in order to improve communications and to discuss any matters that either group feels a need to discuss. The timing of these meetings will coincide with budget preparation, town meeting and planning for the next year.

In 1993, Selectmen established a Town Safety Committee with Lt. Michael Hoisington, Fire Department Safety Officer selected as Chairman. The Committee, made up of Department personnel will inspect all town buildings to determine what needs to be done to make them public and employee safe. This Committee will work with our insurance carrier on this task, and the results will eventually help to lower our insurance premiums.

The process of numbering each parcel of land in Northwood in preparation for E-911 continues. Lt. Kevin Madison of the Fire Department is refining the work begun by True Chesley. The budget for 1995 will include the cost of road name signs and numbers, and we will be ready for E-911 to take effect on July 1, 1995. As you know, the cost of E-911 is funded by each of us through our individual telephone bills.

In 1994, we plan to continue the restoration of our Town records by rebinding additional Town Clerk record books. We plan also to bind another 10 years of Town Reports into reference books. 1995 will be the year to request money for microfilming other town records. This was last done in 1987. We are proud of the history contained in these records, and in order to allow continued use of them, we must restore them whenever possible.

I thank each and every department and board for their continued suport and cooperation. Team work is very important and your efforts are sincerely appreciated.

Respectfully submitted,

Marion J. Knox
Administrative Assistant

BOARD OF ADJUSTMENT REPORT

The Northwood Board of Adjustment held Public Hearings for 3 variance applications in 1993 which resulted in 1 approval and 2 denials. The three variance requests were for encroachment into the required 20 setbacks. A special exception request to the Wetlands Preservation District was heard twice, relative to a 9 lot subdivision application. The special exception was granted both times but ultimately became void due to subsequent Planning Board action on the final plan.

Board of Adjustment held several work sessions on the 20' setback requirement. A joint meeting was held with the Planning Board in October and it was agreed to present an amendment to the Zoning Ordinance to reduce the setbacks on existing, undersized lots (formula based on lot size) for voter consideration in March 1994. A major drive will take place to inform the public about this proposal. Vice-Chairman George Rogers was commended for his efforts over the years to resolve the setback issue on undersized lots. George served as Board of Adjustment liaison to the Planning Board and drafted the proposed ordinance change.

The Board of Adjustment meets monthly by agenda only. New members will be appointed in March. Should you be interested in serving on this Board, contact either myself or the Board of Selectmen.

Respectfully submitted,

Bruce Farr, Chairman

REPORT OF THE CEMETERY TRUSTEES

Andy Turner was re-elected to the Cemetery Trustees to serve until 1996. He serves with Sam Johnson (1 year) and Nancy Boyd (2 years). Andy serves as Chairman.

Sherman Elliott renewed his flat contract to maintain the six public cemeteries and serves as Superintendent of the Northwood cemeteries. He and his family do a fine job in keeping the cemeteries looking nice as well as volunteering to do a number of private cemeteries. There are 63 private cemeteries in town.

This year was eventful in the following ways:

a. The water system at East Northwood was turned on in April and turned off in October without incident. Since Andy has been removing the faucets and blowing out the lines with a compressor each fall, the expense for leaks and excessive well electricity costs have been eliminated.

b. The Veterans Lot at Pine Grove was completed in 1993. The fill was mounded and the loam was spread and seeded. Form Specialists did the work on the flag pole base. Andy recruited Mike Fanning and David Downs who were required to do 50 hours of work for the Town. These men helped to spread the dirt at Pine Grove, Section C, Row 2. This section has been seeded and slowly Row 3 is being created.

c. The two men mentioned above were also used to paint the fence across the front of Harvey Lake Cemetery.

d. Perry Richardson repaired the curved section of the fence at Harvey Lake Cemetery. This required special molded pickets, posts and rails.

e. The Dept. of Transportation made two inquiries of the Town involving widening the road into Harvey Lake Cemetery and fixing the intersection at Routes 202 & 202A. The Cemetery Trustees sent letters to DOT challenging any encroachment on either the Harvey Lake or Pine Grove Cemeteries.

f. Vandals in Northwood took their anger out on 23 monuments in Harvey Lake Cemetery requiring \$1000 of the taxpayers money to restore the stones. Fortunately the cemetery budget was able to cover this unnecessary expense. Restitution is wanted.

g. At Fairview Cemetery the desire of four parties to put in their corner stones (as should be done by all that have cemetery lots) gave reason to remeasure and peg the lots in the "New" section. It revealed that over the years care has not been taken in some locations to assure the survey lot size of 16'X 24' with 4' paths was adhered to. Also, the placement of monuments have not been under the supervision of the cemetery trustees.

h. The Trustees served as brokers for three cases where persons sold off portions of their lot at Fairview. In such cases the owner negotiates the sale price, and the new owner is required to place Perpetual Care on the new purchase at the current rate for each grave purchased. The Perpetual Care that the original owner had on the graves is refunded to the owner or the heirs.

i. A large limb fell into the John Sherburne Cemetery on Sherburne Hill Road. The Road Agent arranged to cut it up, and Andy repaired the fence which was placed around it a couple of years ago.

j. The new rails, which were purchased at the time Andy rebuilt the front fence at East Northwood Cemetery, were delivered by Lumbertown who has been kind enough to store them. The back fence will be replaced when weather permits, certainly early in the Spring. The "good" rails from the front were used to build the fence around the John Sherburne Cemetery and the grave found behind the Town Hall.

k. The veterans did some monument straightening in the East Northwood Cemetery. The previous year they did this for the veterans graves in Pine Grove Cemetery. Their goal is to do this in all of the cemeteries. Such an effort is appreciated.

l. The problem of burials in December came up this year because it was so mild. Basically, the cemeteries are closed for burials starting December 1 through April. The reason for this is the sod and earth that are removed get hardened or frozen and cannot be put back without considerable work; and in the Spring, considerable work has to be done to bring the grave back up to proper appearance. The question of digging the grave came up also. All graves must be dug at least under the supervision of the Superintendent so that the location, and requirements meet the standards of the cemetery. This is also required to assure proper recording in the town records.

m. Andy is placing the Perpetual Care Record on the town computer so that the trust funds can be maintained more easily. This will permit a ready comparison between the lot ownership, the burial records, and the perpetual care trusts. THIS BRINGS TO LIGHT THAT THERE ARE SOME LOTS IN EACH CEMETERY THAT ARE NOT COVERED BY PERPETUAL CARE. THE TOWN MEETING OF 1990 AND 1991 REQUIRES THAT PERPETUAL CARE BE PLACED ON ALL LOTS. THE CURRENT PRICE IS \$100/GRAVE. THIS ONE TIME PAYMENT COVERS THE CARE FROM THE INCOME OF THAT TRUST.

Respectfully submitted,

Samuel Johnson, Jr.
Andreas M. Turner
Nancy R. Boyd

REPORT OF THE CODE ENFORCEMENT OFFICER

| | |
|-------------------------|----|
| Single Family Residence | 5 |
| Mobile Homes | 5 |
| Home Garages | 7 |
| Porches | 4 |
| Sheds | 14 |
| Decks | 12 |
| Remodels | 9 |
| Additions | 18 |
| Demolitions | 4 |
| Barns | 6 |
| Commercial | 5 |
| Signs | 8 |
| Pools | 5 |
| Fences | 3 |
| Foundations only | 8 |
| Demolition | 4 |
| Miscellaneous | 15 |
| Electrical | 59 |
| Plumbing | 17 |
| Mechanical | 11 |

Total Permits Issued: 215

Total Fees Collected: \$9368.93

NUMBER OF PERMITS ISSUED BY MONTH & FEES COLLECTED

| | Number Issued | Amount Collected |
|-----------|---------------|------------------|
| January | 9 | \$ 176.00 |
| February | 10 | 299.00 |
| March | 12 | 508.00 |
| April | 13 | 319.15 |
| May | 33 | 1700.64 |
| June | 31 | 1412.69 |
| July | 28 | 969.10 |
| August | 15 | 641.56 |
| September | 12 | 261.13 |
| October | 24 | 1755.20 |
| November | 18 | 917.46 |
| December | 10 | 409.00 |
| | 215 | \$9368.93 |

Respectfully submitted,

Monica R. Nann Smith
Code Enforcement Officer

NORTHWOOD CONSERVATION COMMISSION

The Northwood Conservation Commission is responsible for protecting the natural resources of the Town and promoting awareness of sound conservation practices and policies. In recognition of its responsibilities, the Conservation Commission:

- maintains a current inventory of all the natural resources found within the Town
- ensures these resources are utilized properly
- provides input to town boards and committees on issues concerning natural resources
- manages the Town forests
- informs town residents about conservation related issues

The Conservation Commission meets at 7:00 PM on the first Tuesday of the month at the Town Hall. Residents interested in becoming a member or being involved in a specific project are encouraged to contact the Conservation Commission at the Town Hall.

In 1993 the Commission's activities included:

PROJECTS

The Wetlands Inventory subcommittee continued its work from 1992, and with the help of dedicated volunteers performed field evaluations of approximately 20 wetland sites throughout the Town. The subcommittee successfully involved several residents with little technical knowledge about wetlands and is interested in recruiting even more volunteers in 1994. The preliminary results of these evaluations will be displayed at Town Meeting.

As part of the project, 3 new maps were acquired: "Special Features", identifying cultural, historical, and natural sites that are of special interest to the Town; "Wetlands Composite", identifying wetlands by several different techniques; and "Evaluated Wetlands Sites" showing the sites evaluated in 1993 and those planned for 1994.

The project will continue in 1994 with the goal of evaluating approximately 20 additional sites and development of a final map showing the most important wetland areas in the Town of Northwood.

The Saddleback Mountain Trail Extension was worked on by local boy scout Tras Berg as his Eagle Scout Service Project, continuing work done in 1992 by Eagle Scout Chris Lounsbury. An

extension was built to the Saddleback Mountain Trail, from Saddleback Road in Deerfield to the top of Saddleback Mountain, where the trail previously terminated. In appreciation of Tras's contribution, the Conservation Commission sponsored a Mountain Day hike last fall along the entire length of the trail from Saddleback Road in Deerfield to Mountain Road in Northwood.

The Commission will continue to be involved with trail work in 1994, including coordinating trail layout and building efforts with the Northwood Meadows State Park trails and linking the trails in the Saddleback Mountain area with those in Northwood Meadows.

In 1993, the Giles Lot Thinning Project was the focus for the Commission's forest management activities, continuing the implementation of recommendations made in the Northwood Forest Management Plan. This project will be carried out with the services of a licensed forester to ensure the work performed on the lot will comply with sound conservation, wetland and environmental practices. The project will be a traditional firewood thinning operation and will be the first in many years for the Giles Lot. The thinning will result in better growth of the remaining timber, some of which is potentially valuable sawlog quality hardwood.

In 1994, the Commission hopes to receive funding to allow continued implementation of other recommendations in the forest management plan.

PROVIDING INPUT TO TOWN BOARDS, COMMISSIONS, ORGANIZATIONS AND RESIDENTS

The Commission actively provided input to the Planning Board and Zoning Board of Adjustment on wetlands issues and has provided input to many residents regarding their dredge and fill applications. The Commission also coordinated communication between many of the lake associations and residents regarding Milfoil, an invasive fresh water plant that has become a problem for the Town.

WETLANDS PROTECTION - DREDGE AND FILL ACTIVITIES

The Conservation Commission provides input to the State Wetlands Board regarding projects which modify the soils in wetlands areas with fill or dredging activities or construction of structures including dock construction on lake shorelines. In 1993, the Commission instituted regularly scheduled visits to all sites where projects are proposed. These visits will occur in the last week of each month. Commission members are available for preliminary visits and to provide guidance on completing "Dredge and Fill Permit" applications in a manner that is acceptable to the State Wetlands Board. The visits will allow the Commission to provide consistent input to the State Wetlands Board regarding the merit of each application.

With the help of interested citizens, the Conservation Commission made significant progress in 1993 toward protecting and managing the important natural resources in town and helping citizens realize their own development objectives. The Town of Northwood greatly depends on the health of its natural resources not just to maintain its valued quality of life, but also to encourage economic growth. To this end, the Conservation Commission looks forward to another year of working with the citizens of Northwood.

DATA PROCESSING ADVISORY COMMITTEE REPORT

In July 1993, an ad hoc committee was organized by the Selectmen to determine what needed to be done to update the town's computer system. Committee members are Bob Clark, Marion Knox, Bob Tomasello and Bob Young. The committee met several times between July and December.

During these meetings, discussions about the current computer hardware system and current software applications were held to give committee members a better understanding of current operations. More importantly, discussions about the future needs and requirement were held.

The committee agreed to adopt a policy of platform independence and use of the most up-to-date hardware and software the town can afford. Technology and the benefits and changes it brings are evolving too fast for organizations to allow their computer systems to become obsolete. As time goes on computerized links with federal and state agencies will become commonplace. And a multimillion dollar organization like the Town of Northwood must be prepared to take advantage of technology that will help to contain the growth and cost of governing our town.

The committee has recommended that the \$8,500 approved in 1993 be used to purchase one file server, 2 work-stations, 1 laser printer, installation and conversion.

The committee also recommends that \$7,170 be approved in the 1994 budget to purchase 4 work-stations (2 net worked - 2 stand alone), 1 laser printer, installation. This second acquisition will bring the town offices pretty much up-to-date and position the town to technically migrate into the future in a more cost-effective manner.

The committee agrees that the current 10 year old hardware has no residual use beyond short-term word processing. Parts for the old hardware are no longer available.

The committee feels the Selectmen should consider establishing a standing committee to monitor the use and effectiveness of ongoing computer operations and work with town employees to plan for future use of technology to hold down the expenses required to run our town.

THE EAST/WEST HIGHWAY ADVISORY COMMITTEE

As 1993 began the Northwood East/West Highway Committee continued their work representing the position of the Town, concerning the New Hampshire Department of Transportation proposals to build some combination of upgrades, bypasses and new roads through this region. Committee members attended meetings and hearings to gather information and speak in support of Northwood's position, as determined by a voter survey done in August 1991.

In March 1993, a second voter survey was distributed, collected and tabulated by the committee. The results support the first survey and provided the committee with new information and a renewed sense of purpose. Several hundred signatures have also been collected on the petition at Town Hall.

In the Spring of 1993, the committee decided to take a more positive stand in representing the town's position. To that end, the committee voted to begin a series of round table discussions on the proposed East/West Highway. The first meeting was held in July. State and federal bureaucrats, state and federal elected officials and town officials were invited to sit down together at the Town Hall to discuss this issue. The first meeting went well. It was decided by the group to have a second meeting.

In the Fall of 1993, the second round table discussion was held at the Town Hall. At this meeting, NH DOT said that because of a lack of political support they would most probably not go forward with the current East/West Highway Study. This was confirmed in January 1994 by the Governor and Commissioner of Transportation and reported in the media.

The committee met on January 19, 1994 to determine its future. The committee recommends that, since the East/West Highway has been "shelved" by NH DOT, the Selectmen should dismiss the committee. Since transportation will continue to be an important issue to the Town of Northwood, the committee also recommends that the Selectmen create a Transportation Advisory Committee. This new committee would merge the responsibilities of the Route 4 Impact Committee and the East/West Highway Advisory Committee. Additionally the committee feels the Town should begin working to develop a master "vision plan" for what the current citizens would like Northwood to be in 25 to 30 years. The committee members thank the citizens of Northwood for their ongoing support and encouragement on this important issue.

The East/West Highway Advisory Committee members are Bob Bailey, Bob Clark, Tom Chase, Scott Martin, Ellis Ring and George Rogers.

EMERGENCY MANAGEMENT REPORT

Directly following Town Meeting last year, Northwood Emergency Management activated the town's Emergency Operations Center at the Ridge Fire Station and prepared to deal with what was reported to be the snow storm of the century. The Governor declared a state of emergency, Seabrook Power Station went on alert, and towns all over New England prepared for the storm that had crippled the middle Atlantic states. Fortunately for Northwood, the "blizzard" amounted to little more than a bad snow storm. Power outages were minimal and most of the town was back to normal in a few days, but our Emergency Action Plan had worked.

Northwood's Emergency Management Team is the local branch of government which must prepare for the unexpected. Communities such as Northwood need to have both an action plan and relief plan in place before disaster strikes and periodically test those plans. This year, in addition to activation for storm emergencies and technical hazards, such as the fire at Harding Metals, Northwood Emergency Management participated in the September New England-wide Civex Drill to test state-wide emergency planning in the event of a magnitude 6.5 earthquake. Several concerns came out of that drill.

- Communication still remains a problem. Upgrading and replacement of radios by Northwood's Fire, Rescue and Police Departments have helped. The present "town" frequency now must be dedicated to police operations only. Northwood will petition for a second municipal frequency from the FCC.

- Disaster sheltering in Northwood needs review. The Northwood School was designated as the town's primary shelter, yet it is without emergency power and would be structurally compromised by a magnitude 5 or 6 earthquake. The Town Hall has since been designated as the primary storm shelter since it now has emergency power; however, its capacity is limited.

- Our on-going review of the Northwood Emergency Plan will focus the coming year on evacuation plans from the schools, earthquake preparedness, traffic detour procedures from main arteries such as Route 4 and 202, and the addition of Standard Operating Procedures for each department for specified declared emergency conditions.

- The Welfare Director and others are developing a list of special needs, shut-ins, and elderly who might require assistance in the event of an emergency or long term power outage.

- Most of Northwood's response personnel completed a Hazardous Awareness course this year; however, the town has not as yet adopted a Hazardous Materials Emergency Plan. SARA title

III (Superfund Amendments and Reauthorization Act of 1986) requires that towns develop local emergency planning committees (LEPCs). Title III compliance will be a major focus for 1994.

Emergency Management asks that each citizen develop an emergency plan for their household. A flashlight, a few blankets, potable water and a bit of canned food set aside in a safe place coupled with helping your children "learn not to burn" or how to "duck and cover" could help to protect your family when what "can't happen here" does.

Respectfully submitted,

Robert E. Young, Director
Emergency Management

NORTHWOOD FIRE DEPARTMENT

The Northwood Fire Department and Rescue Squad responded to a record breaking 406 calls in 1993. This represents an increase of over 30% from the previous year.

A large increase in motor vehicle accidents and an extremely dry and dangerous summer combined to boost the number of calls. The fire department experienced the most time consuming and costly brush fire season in decades.

The new Class A foam system which we purchased with a grant from the State of New Hampshire has proven to be a tremendous asset to the town. It's use was instrumental in controlling the forest fire on Saddleback Mountain and found heavy use at the major fires on Fort Mountain in Epsom and other calls.

In December, after a long wait, Engine 2 returned to Northwood after having been totally refurbished with an all aluminum body. Refurbishing this truck saved the town approximately \$130,000 over the cost of a new pumper.

A warm and special thank you goes to the families of those who volunteer their time and efforts to bring the best of fire protection and medical service to their community. To the many people we help and meet while doing our job, your kind words and support are greatly appreciated.

For the past eleven years I have been proud to serve you as Fire Chief. I could not have done it without the able help of my wife, Cathy, who has served all 11 years as the department's secretary and bookkeeper, but the time has come for us to move on to other things. Therefore, I will be retiring as Fire Chief effective April 18, 1994. Cathy will also be leaving her position as secretary and bookkeeper of the department. Cathy and I are both looking forward to spending more time with our three children.

We wish to thank all of you who have so graciously supported us over the past eleven years and hope to find time to personally thank the many who have had kind words for the department over the years. I leave this post very proud of what we as a fire department and town have accomplished in making Northwood a safer place to live.

LEARN NOT TO BURN,

William R. Calef
Chief of Department

BREAKDOWN OF RUNS

| | | | |
|-------------------------|----|---------------|-----|
| Structure Fires | 19 | False Alarms | 21 |
| Vehicle Fires | 9 | Medical Aid | 126 |
| Brush/Outside Fires | 34 | Inspections | 34 |
| Hazardous Conditions | 12 | Service Calls | 26 |
| Motor Vehicle Accidents | 62 | Miscellaneous | 8 |
| Mutual Aid Given | 55 | | |

HUMAN SERVICES DIRECTOR'S REPORT

| Month | Applicants | Rent | Food | Utilities | Misc. | Total |
|--------|------------|------------|----------|-----------|------------|-----------|
| Jan. | 16 | \$ 186.00 | \$ 0 | \$ 0 | \$ 10.00** | 196.00 |
| Feb. | 12 | 0 | 0 | 241.06 | 34.75* | 275.81 |
| Mar. | 5 | 0 | 0 | 100.00 | 46.79* | 146.79 |
| Apr. | 14 | 75.00 | 0 | 0 | 0.00 | 75.00 |
| May | 13 | 0 | 0 | 129.96 | 74.99* | 204.95 |
| June | 16 | 71.00 | 0 | 61.28 | 20.00** | 192.28 |
| | | | | | 40.00* | |
| July | 6 | 0 | 0 | 0 | 10.00** | 10.00 |
| Aug. | 10 | 0 | 0 | 0 | 0 | 0 |
| Sept. | 8 | 80.67 | 0 | 30.03 | 0 | 110.70 |
| Oct. | 12 | 283.00 | 10.00 | 9.00 | 0 | 302.00 |
| Nov. | 19 | 400.00 | 15.00 | 80.33 | 0 | 495.33 |
| Dec. | 17 | 400.00 | 0 | 353.25 | 5.00** | 758.25 |
| TOTAL: | 148 | \$ 1495.67 | \$ 25.00 | \$1004.91 | \$241.53 | \$2767.11 |

*Medical/**Gas

In addition to serving 15 individuals and families monetarily, some once and others several times, clients were referred to State, Federal and private aid.

Many applicants received aid from AFDC, AFDC-UP, Fuel Assistance, Crisis Fuel Assistance, Crisis (FEMA), Crisis (AFDC), Neighbor Helping Neighbor, and Project Care. Some clients were referred to Seacoast Mental Health, A Safe Place, Lamprey Health Care, N.H. Job Training Council, Social Security, SSI, and Rural District VNA.

Food vouchers were kept to a minimum because of the Town's well stocked Food Pantry, ably run by Pat Jacobsmeyer and her great crew of volunteers.

Clothing was provided by Nonie Sauls of the Salvation Army. The Salvation Army, through Nonie, also provided some emergency fuel vouchers.

Thanksgiving and Christmas Food Basket distribution was ably coordinated by Diane Elliott.

The Northwood Rescue Squad and The Giving Tree group from Concord Hospital provided Christmas presents for many needy families who otherwise would have gone without.

Disposal Area Superintendent Dennis Gagnon helped me find furniture for many needy clients.

Thanks to a bill passed by the Legislature effective July 1, 1992, welfare rents due to be paid to a landlord behind

on property taxes were paid directly to the Tax Collector to be credited to the landlord's unpaid taxes. Approximately \$1100 of welfare rental monies were returned to the Town in this manner.

In addition, approximately \$1374.63 was paid back to the Town by prior welfare recipients. Payback letters are sent out three times a year to all previous clients. Agreements are signed and then they send their checks in once a month.

A considerable amount of time was spend by the Human Services Director negotiating with PSNH, NH Electric Co-op, and Eastern Propane to prevent disconnects. Clients were set up with affordable payment schedules.

Time was spent on Home Visits, and taking some clients without transportation to Portsmouth so they could apply for Food Stamps, AFDC, Medicaid and Fuel Assistance. In several cases, the Welfare Director went to area hospitals to help clients fill out forms, and then represented them at the Medicaid appointment. Several shut-ins were brought food from time to time.

All eligible clients were required to do 20 hours per week of community service, and 15 verifiable full-time job searches. This year, welfare clients worked primarily at the Library, and the Elementary School.

Exempted from state law from both of the above requirements are women with children under six, and clients with a medical problem precluding work. This must be verified by a letter from a doctor.

The welfare department had a grant approved by DCYS and the County Commissioners, and 10 Northwood youths were employed at the Ridge School, the Disposal area, and helping the Road Agent, at no cost to the Town.

The Electra Cotton Fund provided a client with a new appearance to aid in job searches.

Many thanks to the Rescue Squad, area churches, the Boy Scouts, the Lions Club, the Chamber of Commerce, Concord Hospital, and many townspeople, without your help, this Welfare Budget would have been a lot higher.

Respectfully submitted,

Pat Stead
Human Services Director

LIBRARY REPORT

We are pleased that 1993 was another active year at the library. 292 new patrons registered for cards giving us a total of 2,148 current library users. Circulation statistics showed an increase of 620 with 20,583 books and materials borrowed from the library.

Library programming continued to be an important focus. Seventeen book discussions were held this year with both afternoon and evening sessions available revolving around the themes "The Quest for the American Dream" and "The American Wilderness". The Christa McAuliffe Planetarium Family Pass was again available thanks to a resident's private donation. A variety of lectures offered included financial planning, vegetable gardening, and the aging process. National Library Week in April was celebrated with "Night of a 1000 Stars" featuring guest readers from the community and Children's Book Week in November was celebrated with a "Dino-Day" program.

The demand for children's programming grew tremendously. Storytimes increased from two to three sessions with an average of thirty children attending per week! The Teddybear Storytime was offered as usual during the summer. "Ketchup On Your Reading" was the summer reading program theme and participants attended workshops featuring food activities and crafts. The program began with a puppet show starring Lesley Smith and ended with a family picnic. We hold the usual holiday parties as well - Valentine's, Easter, Halloween and Christmas. The Great Stone Face Reading Club started in the fall and children in grades three through six are encouraged to read books nominated for the Great Stone Face Award and to attend monthly meetings at the library.

The Friends of the Library purchased a central air conditioning system for the library at the beginning of the summer with proceeds from the sale of Joann Weeks Bailey's A Guide to the History and Old Dwelling Places of Northwood, New Hampshire. Copies of the book can still be purchased at the library. The state library continues to provide us with many services including the ever popular interlibrary loan. Their toll-free access number enables us to use the statewide database to locate and borrow books while making our books available as well. The van stops here weekly so all the books and materials are delivered free of charge.

We were sorry to accept the resignation of Deborah Mann as library assistant, but were pleased to welcome Eunice Fraser as our newest staff member. Judy Glover continues to share the position of library assistant and Donna Bunker continues as librarian. Library Hours: Mondays and Tuesdays 10-5, Wednesdays and Thursdays 10-2 and 6-8, and Saturdays 10-2.

Respectfully submitted,
Elizabeth Stimmell
Kate Leblanc
Nathalie Wall

REPORT OF THE PLANNING BOARD

1993 marked an active year for the Planning Board. A steady increase was seen over the previous year. Regular monthly meetings continued on the fourth Thursday of each month with work sessions called on an "as-needed" basis. Chairman Rob Johnson submitted his resignation which was regretfully accepted by the Board. John Jacobsmeyer was later chosen to fill this vacancy. Eleanor Pinkham was elected as a member in the March electin and then elected to the position of Chairwoman.

A nine lot subdivision, Lifetime Estates, pending at the start of the year culminated in a conditional approval for 8 lots in December with 10 conditions attached. Many hours were spent on this project including meeting time, site walks, consultation with Strafford Regional Planning Commission and the hiring of an independent consulting firm before a final decision was reached. The Board committed to an in-depth review due to the concern over the extensive amount of wetlands on the property. At the conclusion, the Board agreed to work on subdivision regulations in the coming year; including the impact of development on wetlands and related issue.

Numerous Site Plans were reviewed and approved including: Brennan's Mini-Golf; B & M Trading Post at the former Hancock Lumber building; Brisard's Sleigh Bell Antiques; Norma Koski and Chip Mauck, Sunweaver Solar Energy Products and Wildflour Natural Foods and Bakery at the former Casual Cook; Paul Vrusho, Grand Prix Farm, 2 large horse barns and 4 apartments for employees. A change of use was granted to Larry Cane for a custom woodworking shop at the former Windy Meadows office. Bill and Delores Keyworth amended their existing site plan for Art Restoration business to include re-opening of Route 4 access.

Subdivision action included the final phase of Lifetime Estates, 8 lots, making a total of 24 lots on Allen Farm Road; 1-3 lot subdivision; 1-2 lot subdivision and 2 lot line consolidations.

Two bonded dealer licenses and one new/used dealer license were recommended for Selectmen approval.

In other business, the Board worked jointly with the Zoning Board of Adjustment to approve a proposal to reduce setbacks on existing undersized lots, which will be presented for voter approval in March 1994.

Monica Nann-Smith was appointed Building Inspector in April and immediately set up a working relationship with the Board, reviewing all projects in an effort to provide a coordinated, expedient process for applicants.

Strafford Regional Planning Commission continued to provide professional advice and recommendations throught the year.

The Planning Board invites all citizens to attend meetings and offer input or suggestions.

Respectfully submitted,

Eleanor Pinkham, Chairwoman

REPORT OF THE NORTHWOOD POLICE DEPARTMENT

The Northwood Police Department had 1,283 reportable incidents in 1993. Officers have made over 150 arrests ranging from Operating Under Suspension to major crimes such as Sexual Assault. Also included in these arrests were 30 DWI arrests. With the passing of the new .08 B.A.C. bill and the effective date of January 1, 1994, hopefully, this will deter people from drinking and driving.

There were 113 reportable traffic accidents in 1993, this is an increase of 22 reportable accidents over the 1992 figure of 91. Even though there were more accidents reported in 1993, there were fortunately no fatal accidents. In 1992, there were 5 deaths due to automobile accidents in the Town of Northwood. The majority of the accidents were caused by the weather conditions or driver inattention. The increase may also be attributed to the increase in traffic on Route 4. According to the latest State of New Hampshire Traffic Recorder Report for the month of November, daily week-day traffic has increased from 6,968 in 1992 to 7,564 in 1993, an increase of 8.6 percent.

The Police Department issued 490 traffic summons which is up slightly from last year. This figure does not include Defective Equipment tags and written warnings.

Northwood Officers have spent a total of approximately 400 hours in court in 1993 due to the heavy work load and this continues to burden the department because of the hours out of town and the distance involved in travelling to the District Court in Auburn and the Superior Court in Exeter.

As Chief, I would like to continue to encourage Northwood citizens to stop by the Police Department and meet the officers, observe how we operate the department and if you have suggestions, let us hear them. We are always available for fingerprinting of children for purposes of I.D. or just to let them become acquainted with police officers as their friends.

Respectfully submitted,

Michael D'Alessandro
Chief of Police Department

NORTHWOOD RECYCLING AND RECOVERY COMMITTEE

The NRRC was formed to help insure that the solid waste in Northwood is disposed of in environmentally sound, cost-effective ways that are in keeping with state and federal regulations and laws.

In 1993, the Northwood Transfer Facility staff and NRRC assisted the Selectmen in revision of the transfer station rules and researched the fee schedules used by other towns for certain waste items. Following a public hearing, the Selectmen acted upon the revisions and suggested fee schedules. Tire Collection Days were organized for June and November. The Town participated in a regional Hazardous Waste Day in October. Waste oil collection was organized and began in January 1994. Special thanks are extended to Linda Schlieder who has donated her time to updating and adding signs at the facility in order to identify specific dumping sites.

Due to the planned closing of the Lamprey's Durham incinerator, alternatives for Northwood's wastes must be researched. Among the alternatives is the Lamprey Solid Waste Facility. The NRRC will continue to review materials from Lamprey and updates of Northwood's status for utilizing Lamprey in the future. The NRRC will also develop an informational brochure for public education which will show the benefits of their recycling efforts.

The NRRC members are co-chairs, Robert Clark and Wini Young, John Jacobsmeyer, Dennis Gagnon, Margaret Walker, Shelly Bobowski, William Lounsbury, Chris Kofer, Peggy Kofer, Kathleen Lord, Robin Wiley, Heather Wiley and Katie Wiley. We welcome new members. Residents interested in joining are invited to attend meetings which are held at 7:00 PM on the fourth Wednesday of each month at the Northwood Town Hall.

ANNUAL REPORT OF NORTHWOOD RESCUE SQUAD

1993 was the busiest year on record for Northwood Rescue, with care provided for 215 patients. Not only were more patients cared for, but the overall level of care provided was higher, as we took advantage of our intermediate-level trained EMTs as well as paramedic support from Epsom. As always, we are committed to continuous improvement in the quality of care provided by our service.

Demographically, we experienced a slight drop in the number of extremely critical patients, as well as an increase in the number of patients requiring minor care and no transport. In terms of age groups, an increase in patients under twenty years old was noted. In addition, less mutual aid for transport was used this year than in previous years. Weekends continue to be the busiest days of the week, with 74 of the 215 patients seen.

With 3 EMT-Intermediates on the service (Michael Hoisington, Kevin Madison and Steve Conway), we have a more even spread of the availability on this first level of advanced life support. Epsom Rescue continues to be our primary back-up, and we have utilized them not only for EMT-Intermediate skills, but also for their paramedic skills. We thank them for their continued support.

We have gained a few new members this year, bringing our active roster to the highest level it has been in ten years. There is a lot of enthusiasm in this new group, and we look forward to their active contributions in the coming years.

After the "blizzard of '93", we began to think of the implications of being able to get to a patient, but possibly not being able to transport the patient to a hospital due to weather and road conditions. With a concern for long-term prehospital care, Richard Corning spent the week after Thanksgiving at Solo in Conway, NH, participating in the "Wilderness/Rural Medicine and Backcountry Rescue" Course. The focus of this course is caring for patients for extended periods when transport is not immediately available. He is certified as a wilderness EMT, and will be working with the members to build skills in this area.

We wish to thank you, our friends and neighbors, for your continued support. The time we spend as volunteers is doubly rewarding when we know we are strongly supported.

Respectfully submitted,

Richard Corning, Capt.
Betsy Ann Colburn, Oper. Lt.
Steve Anderson, Training Lt.

REPORT FROM THE ROAD AGENT

1993 has proven to be a busy year for the Highway Department. This past winter saw a return to more normal snow amounts. The late season storm with the high winds and snow was a real challenge. The weather changed rapidly and we went from having snow problems right into water problems.

We have installed new culverts in several problem areas. Bow Lake Road, Sherburne Hill Road, and a section of Ridge Road were resurfaced with cold mix. The remainder of Ridge Road and Bow Lake Road is scheduled for resurfacing and sealing in the upcoming year. Kelsey Mill Road and Lower Deerfield Road are also scheduled for resurfacing and sealing.

All gravel roads were graded and raked this Spring and again this Fall. Gravel will be applied to Harmony Hill and Upper Deerfield Road this Fall, weather permitting.

The Highway Department and Highway Advisory Committee have come up with a plan of resurfacing approximately four miles of roads per year.

Roadside cutting of brush was done along with shimming some areas. The summer youth program worked very well this year with the youth's helping do the flagging of traffic while resurfacing was being done. They also painted guard rails and did some work around the Town Hall.

Respectfully submitted,

James D. Wilson, Road Agent

REPORT OF THE ROCKINGHAM COUNTY COMMUNITY ACTION PROGRAM, INC.

Rockingham County Community Action Program, Inc. (RCCAP) is a private, non-profit corporation. Our mission is to serve the multitude of needs of Rockingham County's low-income residents by assisting them in coping with the hardships of poverty, giving them the tools to lift themselves out of poverty and seeking to eradicate the root causes of poverty. RCCAP has been addressing these needs for more than twenty-eight years.

The Greater Raymond Community Action Center is an outreach office of RCCAP which serves residents of Northwood and 12 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCCAP also offers intake, clinic and distribution sites in over half of the county's thirty-seven communities for the application and provision of various Community Action services.

Community Action provides a wide range of services which are unduplicated elsewhere in the county. Most of these services meet immediate, critical needs and all have a direct and positive impact on people's lives. The following services were provided by Community Action to eligible residents of Northwood from July 1, 1992 through June 30, 1993.

79 households received Fuel Assistance, a program that provided a financial grant of up to \$550 to assist with energy-related expenses.

1 household at risk of homelessness received a security deposit loan through the Security Deposit Loan Fund.

4 homes were weatherized through the Weatherization Program, a program that provides high quality energy conservation materials and skilled labor to weatherize homes in order to reduce heating costs and conserve energy.

56 children and day care providers participated in the Family Day Care Program, a program that provides training and technical assistance to day care providers and sponsors the Child and Adult Care Food Program.

2 child care referral was arranged through the Child Care Resource and Referral Program, a program that compiles current data on all available child care options, provides child care referrals to employees of participating companies as well as to the general public, and expands the supply of quality child care by recruiting, training and assisting new providers.

53 women, infants and children received help through the WIC Program, a program that offers supplemental nutritious foods, nutrition education, breastfeeding support and health care referrals to pregnant women, nursing mothers, infants and children up to the age of five.

85 food allotments were provided through the Surplus Food Program, a program that distributes USDA surplus food to eligible households through mass distributions held four times a year.

5 households received Crisis Services, a program that provided a one-time financial grant for the payment of rent, mortgage, electricity or fuel for those in emergency situations.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we logged 105 calls or visits from Northwood residents, many of which were crisis calls involving fuel or utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

The services provided by our staff, together with the programs provided by our agency, have a direct and significant effect on Northwood's welfare budget. If our services were decreased, the Town would experience a resulting increase in requests for local welfare assistance.

Since the services we provide greatly relieve the towns we serve of the full financial burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 4.5% of the total dollar value of services we provided during the previous fiscal year, which means that we request \$4.50 for every \$100.00 we provided in direct services.

From July 1, 1992 through June 30, 1993, Community Action provided \$92,930 in services to Northwood residents. We are therefore requesting the Town of Northwood to contribute 4.5% of this amount, or \$4,182. The Town of Northwood has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Respectfully submitted,

Amy Mueller-Campbell,
Outreach Director
Greater Raymond Community Action Center

ROUTE 4 IMPACT COMMITTEE

The Route 4 Impact Committee is currently in its second year. The Committee meets the first Thursday of each month, at 7:00 PM in the Town Hall.

The Committee's function is to monitor the proposed safety improvements made to Route US 4 by the New Hampshire State Department of Transportation, while acting as an advocate for Northwood's well-being.

The N.H. DOT's recommended projects in the current ten year program include three projects in the Town of Northwood which are as follows:

1. In the year 1998, safety improvements at the Intersections of Routes US 4, US 202 and NH 43.
2. In the year 2,000, safety improvements at the Intersections of Routes US 4 and Bow Lake Road.
3. In the year 2001, safety improvements at the Intersection of Routes US 4 and NH 152.

The NH DOT routinely conducts a minimum of three public meetings for each project. The initial meeting is a public meeting with local officials. The second, a public informational meeting, to receive input from the public. The third, when property acquisitions are likely, a public layout hearing is conducted by a committee or commission appointed by the Governor and the Executive Council.

On September 9, 1993, a public meeting with the local officials, was held at the Town Hall for the US 4, US 202 and NH 43 project, and, also, for the US 4 and Bow Lake Road project. Many adverse comments were made during the local officials meeting in regards to the NH DOT's proposed improvements to the existing US 4, US 202 and NH 43 intersection. The NH DOT agreed to develop another major alternative, which would move Route US 202 to intersect Route US 4 opposite NH 43. The local officials meeting for this alternative is scheduled for January 12, 1994.

The NH DOT has agreed to stake out the proposed Rights-of-Way and pavement limits for local viewing before a public informational meeting is held. If snow cover prevents the staking and convenient review of the project limits, the informational meeting will be delayed until spring.

Highlights of the Committee's activities reference to the US 4, US 202, and NH 43 project, was the publishing and distribution of an awareness newsletter to the citizens of Northwood, and the staking out of the first NH DOT proposal, so citizens could review its impact in the field.

The Bow Lake Road and NH 152 intersection informational meetings will follow later in the year 1994.

NH DOT's projections are traffic on Route US 4 will increase by 50% to an estimated 18,000 vehicles per day in 20 years. These projections have been reviewed and found to be reasonable.

It is important that the citizens of Northwood get involved and attend these informational meetings and the public layout hearings conducted by the Governor and the Executive Council.

Current committee members are: Andrew J. Lane, Chairman, Pat Stead, Vice-Chairman, Fern Eldridge, Secretary, Russell Eldridge, Michael George, Kate McNally, Richard Blackburn, Robert Bailey (Selectmen's representative) and Jeff Lalish, Alternate.

Respectfully submitted,

Andrew J. Lane, Chairman

RURAL DISTRICT VISITING NURSE ASSOCIATION, INC.

Annual Report

Rural District Visiting Nurse Association, Inc. continues as a private non-profit whose purpose is to provide high quality, compassionate home health, hospice and community health care services to all ages within our member towns. Last year has been a year of change, continued growth, and curious concern regarding health care at the Federal level.

We are now located in our new building. At the time of the move, the agency underwent a survey by the New Hampshire Division of Public Health Facilities Administration and we continue to be licensed as a Certified Home Health Agency with the addition of Community Clinic and Hospice licenses. The new facility is a vast improvement in clinic facilities and much needed office space.

Our needs for building, computer and telephone were recognized by many residents of our service area, as was evidenced by gifts to our building fund. These local contributions, combined with the grants received from the Agnes Lindsay Trust, Samuel Hunt Foundation, and Lou and Lutz Smith Charitable Foundation, enabled us to stay within our budget. It is wonderful to know how valued our services are to people inside and outside our communities.

We have seen an increase in services to the uninsured and are working with many more terminal patients and their families. In 1993 Rural District VNA has provided Northwood residents with the following services:

| | |
|-------------------------|-------------|
| Skilled Nursing | 873 visits |
| Home Health Aide | 657 visits |
| Homemaking | 13 hours |
| Physical Therapy | 224 visits |
| Occupational Therapy | 6 visits |
| Speech Therapy | 5 visits |
| Medical Social Worker | 19 visits |
| Adult Health Screenings | 167 people |
| Flu Shots | 66 people |
| Maternal Child Health | 28 children |

Your town contributions are essential to meeting the many needs in your community. We are proud to be meeting these needs since 1969, and I look forward to working with you in the future.

We would like to express our appreciation to our Board members from Northwood, George Rogers and True Chesley. The unselfish generosity of their time and talent has helped us accomplish all that we do. We are always looking for ways to better serve your community and any suggestions are always

welcome. Talk to your representatives, or call me with recommendations or questions about any of our programs.

Respectfully submitted,

Linda Hotchkiss, RN, BS
Executive Director
603-755-2202

225TH ANNIVERSARY STEERING COMMITTEE

The Board of Selectmen and Moderator appointed the following persons to the 225th Anniversary Steering Committee:

Joseph A.Knox, Althea Behm, James Boyd, Russell Eldridge,
Richard Blackburn, Priscilla Turner, Lee Mason and
Marion Knox

On November 6, 1993, the Committee held their organizational meeting and elected the following officers:

ChairmanJoseph A. Knox
Vice-ChairmanRichard Blackburn
TreasurerJames Boyd
Asst. TreasurerRussell Eldridge
SecretaryMarion J. Knox

The Committee discussed what type of celebration should be held and it was agreed a long-weekend celebration, which would not interfere with the Lion's Club, Fire Department or Northwood Craftsmen's affairs would be best. The dates of Friday, August 7th through Sunday, August 9th of 1998 were chosen.

Events suggested were a parade, block dance, Sunday sunrise service, firemen's muster, games and fireworks. Suggested commemorative articles were tee shirts and sweatshirts with the Town Seal and 225th anniversary logo, 3 X 5 flags with Town Seal and logo, and also smaller hand-held flags, and a 225th anniversary cookbook with recipes being solicited from all property owners.

The Committee is requesting \$2000 from the Town to be used as seed money for such projects as the cookbook and flags, etc.

Althea Behm will handle publicity and Priscilla Turner will be in charge of the cookbook project.

At this time, there are four vacancies on this steering committee. Anyone wishing to become a member is asked to contact any one on the committee or the Board of Selectmen.

The next meeting of the committee will be held at 9 A.M. at the Town Hall on Saturday, February 19, 1994.

Respectfully submitted,

Marion J. Knox
Secretary

TOWN ROAD ADVISORY COMMITTEE

1. Membership: Again, the committee had trouble finding interested people from the Town to participate. The committee had one regular member and three alternate positions vacant for the year. The following people were members of the Town Roads Committee:

| | |
|----------------------|------------------|
| Mark McKenzie | Chairman |
| Andreas Turner | Secretary |
| A. John Lane | Regular Member |
| James Wilson | Road Agent |
| Robert Bailey | Selectmen's Rep. |

2. Winter Road Maintenance: The worst winter in several years hit New Hampshire during 1993. The Road Agent spent many hours during the middle of the night and early in the morning ensuring the contractor was keeping the town roads clear. The current contract is not in the town's best interest. There was no incentive for the contractor to perform in a timely manner and the contract required constant monitoring to ensure proper billing, scheduling and payments were made. In the future, the committee recommends an open list of contractors that will be called based on performance so that if the job is not getting done properly, another contractor can be used. The Road Agent, James Wilson, saved the town a lot of money with his diligence toward contract management.

3. Summer Maintenance: Due to the rough winter coupled with years of serious neglect, Ridge, Bow Lake and Pender Hill Roads were at a point of impasse. It was decided in the early spring that this road would need immediate attention and it was decided that the roads would be resurfaced which was not in the original plans for 1993. The roads were resurfaced using a cold batch asphalt put down with a grader. The road was shimmed and patched prior to putting down the resurfacing material. Time and winter freezing, thawing and plowing along with the spring melt will determine the sturdiness and quality of this type of resurfacing material. The rest of the roads requiring attention were patched to keep them together.

4. Revised 5 Year Plan: The five year plan was updated in October at a public hearing to gather input from townspeople. There were no participants from the town at the public hearing. The past five year plan was discarded due to the problems with the paved town roads. The majority of the paved town roads are beyond patching. The new five year plan provides for a more aggressive resurfacing program which will address approximately 4 miles worth of paved roads each year over the next five years. The roads were prioritized on a worst first basis. The following is the revised five year plan:

1994

| | |
|----------------------------|---|
| Bow Lake Road | Finish from Pender Hill to Town Line |
| Ridge Road | Finish from Tasker Hill Road to Power Line |
| Lower Deerfield Road | Not done in 1993 |
| Bennett Bridge | Not done in 1993 |
| Kelsey Mill Road | Needs work now, not in 1997 |
| Upper Deerfield Road | Needs work now, not in 1995 |
| Cooper Hill Road | Moved up from 1997 |
| Bigelow Road | To be done with Lower Deerfield Road |

1995

Blakes Hill RoadMoved from 1993
Lucas Pond RoadMoved from 1993
Green St. & Green LaneAs scheduled
High StreetAs scheduled

1996

Mountain RoadMoved back from 1993
Canterbury RoadMoved back from 1994
Harvey Lake RoadMoved back from 1995
Gulf RoadAs scheduled
Jeffrey RoadAs scheduled

1997

Priest RoadMoved back from 1994
Harmony Hill RoadAs scheduled
Jenness Pond RoadRescheduled from 1992
Old Pittsfield RoadRescheduled from 1992

1998

| | |
|-------------------------|---|
| Old Turnpike Road | Rescheduled from 1992 |
| Upper Bow St. | Moved back from 1994 |
| Lower Bow St. | Moved back from 1994 |
| Tasker Hill Road | A real project of widening, tree cutting, and surfacing |

5. 1994 Budget: The majority of the line items for 1994 were held or decreased, except for the paving and reconstruction program, which was significantly increased to support the resurfacing plans laid out in the five year plan. Many of the items were reduced further during the meeting presenting the budget with the Selectmen.

6. Warrant for Purchasing a New Town Truck: Due to the age and use of the current town truck, it was recommended that the selectmen place a warrant for the 1994 town meeting to authorize the town to place \$10,000 per year for the next three years in a fund for the purchase of a new town truck. This method of

funding spreads the burden over a longer time period.

7. Warrant for Engineering Services: The committee recommended that the selectmen place a warrant for consideration by the town meeting to procure engineering services to design and prepare specifications for the widening and reconstruction of Tasker Hill Road for the estimated amount of \$10,000. This would provide for all the plans and specifications needed to put the contract out for bid next year. If the project is approved, a warrant article would be proposed for consideration to fund the construction. This road is extremely dangerous and is almost impassible by the school busses. The Town of Strafford has reconstructed and widened their portion of the road and there has been increased traffic, furthering the likelihood of a severe accident on the Northwood portion of the road.

PETITION WARRANT ARTICLE

The undersigned request the following article be included in the warrant for the 1994 Town Meeting of the Town of Northwood:

To see if the Town of Northwood will vote to raise and appropriate the sum total of \$158.40 for the purchase of individual life insurance (\$10,000) policies to cover each Northwood Police Department Part-Time Officer.

Catherine Glosser
Joseph A. Knox
Walter Pinkham
William E. Lounsbury
Michelle Mayberry
Linda Schlieder
Pat Stead
Susan Robertson
John H. Jacobsmeyer, Jr.
Eleanor L. Pinkham
Judith H. Lounsbury
Margaret Newman
Judy Pease
James Wilson
Louis St. Pierre
Terri Madison

Marion J. Knox
Gayle Robbins-Monteith
Richard Johnston
Frank Guptill
Leona Guptill
Lu Ann Corson
Jody Schmooch
Wayne Whitney
Vincent S. Bane
Robert E. Bailey
Richard A. Lewis
John Schlang
Arlene W. Johnson
Albert P. Leblanc
Jane St. Pierre

Notes

ANNUAL REPORT
of the
SCHOOL DISTRICT
of
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending June 30, 1993

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

1993 - 1994

SCHOOL BOARD

| | |
|--------------------------|-------------------|
| Mr. Kenneth Curley..... | Term Expires 1994 |
| Mrs. Betsy Chadwick..... | Term Expires 1994 |
| Mr. B. Lee Mason..... | Term Expires 1995 |
| Ms. Ann Strout..... | Term Expires 1995 |
| Mrs. Althea Behm | Term Expires 1996 |

SUPERINTENDENT OF SCHOOLS

George S. Reid, Ed.D.

ASSISTANT SUPERINTENDENTS

Paul E. Campella, B.S., M.Ed.

Michael J. Frechette, Ph. D.

PRINCIPAL

John A. Buccini, Jr. B.A., M.Ed.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

L. Patrick Kelly, CPA

RESULTS OF SCHOOL DISTRICT MEETING

March 9, 1993

School Board For Three Years

Vote for One

| | |
|---------------|-----|
| *Althea Behm | 280 |
| Grace Mattern | 279 |

To the Inhabitants of the School District in the Town of Northwood, N.H., qualified to vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District, on the 9th day of March 1993, at 10:00 o'clock in the forenoon, to act upon the following subjects:

To choose a member of the School Board for the ensuing three years.

564 votes were cast. Althea Behm received 280 votes, and Grace Mattern received 279 votes. There were 3 blank votes cast and 2 spoiled votes cast.

Grace Mattern formally requested a recount of all the ballots cast. The recount took place at the Northwood Elementary School on Wednesday, March 17, 1993, at 8:00 P.M. The results were exactly the same, 280 votes for Althea Behm, and 279 votes for Grace Mattern.

The oath of office was administered to Althea Behm by Jean W. Lane, School District Clerk, following the recount.

A True Copy Attest:

Jean W. Lane, Clerk

NORTHWOOD SCHOOL DISTRICT MEETING

March 4, 1993

The annual School District Meeting was called to order by Moderator Robert Johnson, at 7:00 p.m. Approximately 82 people were present including: Superintendent George Reid, Assistant Superintendent Michael Frechette, Principal Elizabeth Hertzfeld, Assistant Principal Peter Warburton, Budget Chairman Allen Holmes, School Board Members: Chairman Kenneth Curley, Althea (Bunny) Behm, Elizabeth Chadwick, Bernard Lee Mason and Anne Strout.

ARTICLE 1: To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto. Ken Curley moved that we accept this Article as read. Seconded by Bunny Behm. Mr. Curley thanked all those who helped to put this budget together. Article passed by a verbal vote

ARTICLE 2: To see if the School District will vote to raise and appropriate the sum of seventeen thousand six hundred seventy-eight dollars (\$17,678.00), which would fund all cost items relative to teacher salaries, fringe benefits and cost items for the 1993-94 school year, resulting from negotiations between the Northwood Education Association/NEA-New Hampshire and the Northwood School Board, which represents the negotiated increase over the 1992-93 salaries, fringe benefits and related cost items. (Recommended by Budget Committee). Bunny Behm moved to accept this Article as read. Seconded by Ken Curley. Verbally passed.

ARTICLE 3: To see if the School District will authorize the School Board to conduct a study of the need and availability of alternative space to house the District's grades K-8 pupils, said study to be done together with other school boards in this area or individually, and to report back to the School District Meeting at its' next or special meeting. Elizabeth (Betsy) Chadwick moved that this Article be accepted as read. Seconded by Bunny Behm. Kevin Madison asked if we are running out of space. Betsy Chadwick mentioned that this is merely a study and there is no money behind it, but we are seeing an increase in enrollment, and that we will have to address this in the very near future. No further questions. Article passed.

ARTICLE 4: To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction and for the payment of statutory obligations of the School District. Allen Holmes moved to raise and appropriate the sum of \$3,861,841.00. Seconded by Bunny Behm. Kevin Madison asked that line item 3100 (Services and Programs) be explained. Betsy Chadwick stated \$2,000.00 of this amount would be used to help defray the expenses for the fifth graders to go

to science camp. Principal Beth Hertzfeld answered Robert Madison's question in regards to the SIP Program and stated that a small amount of this money would be used to support this program, which is a support system, and is used to help and suggest programs such as the science camp and many other programs of this sort. Passed by a verbal vote.

ARTICLE 5: To see if the School District wishes to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the purchase of equipment for the Food Service Program; said sum of money to be financed from unanticipated Federal and State reimbursement monies received during the current fiscal year (FY 93). (Supplemental Appropriation - Recommended by Budget Committee). Bunny Behm moved that we accept this Article as written. Seconded by Robert Madison. Passed verbally.

ARTICLE 6: To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.00) from undesignated fund balance as of 30 June 1993. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch 35. (Recommended by Budget Committee). Lee Mason moved to accept this Article as read. Seconded by Betsy Chadwick. No questions. Passed by verbal vote.

ARTICLE 7: To see if the School District will vote to raise and appropriate the amount of six thousand three hundred dollars (\$6,300.00) to control the erosion in the area between the building and the playground and provide for the safety of the children by installing a handrail in the same area. (Recommended by Budget Committee). Anne Strout moved that we accept this Article as read. Seconded by Ken Curley. Marion Knox asked to have this Article explained. Anne Strout turned on the overhead projector and showed three transparencies, explaining the erosion problem. The last overhead picture has a drawing of a man rappelling down a mountain toward the playground, and she stated that this will happen if we don't do something about the situation. The Article was passed with no further questions.

ARTICLE 8: To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-in-aid or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State agencies, private agencies and/or other sources in accord with the provisions of RSA 198:20-b. Ken Curley moved that we accept this Article as read. Seconded by Kevin Madison. Passed by verbal vote.

ARTICLE 9: To choose agents and committees in relation to any subject embraced in this Warrant. Bunny Behm moved to indefinitely postpone this Article. Seconded by Ken Curley. Passed verbally.

ARTICLE 10: To transact any other business which may legally come before this meeting. Moderator Johnson stated that Northwood is very fortunate to be able to receive from Foundation Aid a sum of \$423,305.00 for 1993-94 from the State of New Hampshire. He also introduced our new Superintendent of Schools, Dr. George Reid, to the audience. Bunny Behm moved that we adjourn the meeting. Seconded by Kevin Madison. Passed. Time 7:35 p.m.

Respectfully submitted,

Jean W. Lane
School District Clerk

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Northwood qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 8th day of March 1994, at 10:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing three years.
2. To choose a Clerk for the ensuing three years.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Member of the School Board for the ensuing three years.
5. To choose a Treasurer for the ensuing three years.

Given under our hands at said Northwood this 20th day of January 1994.

Kenneth M. Curley

Althea Behm

Ann Strout

School Board

Elizabeth Chadwick

Lee Mason

A true copy of Warrant -- Attest:

Kenneth M. Curley

Althea Behm

Ann Strout

School Board

Elizabeth Chadwick

Lee Mason

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Northwood qualified to vote in District affairs:

You are hereby notified to meet at the Northwood School in said district on the 3rd day of March, 1994, at 7:00 o'clock in the afternoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.

2. To see whether the School District will vote to raise and appropriate the sum of \$_____ which would fund all cost items relative to teacher salaries, fringe benefits and cost items for the 1994-1995 school year, resulting from negotiations between the Northwood Education Association/NEA New Hampshire and the Northwood School Board and which represents the negotiated increase over the 1993-1994 salaries, fringe benefits and related cost items. (Recommended by the School Board and the Budget Committee)

3. To see if the School District will authorize the School Board to appoint a Building Committee consisting of 12 members to develop Educational Specifications and a plan for construction to meet said specifications and recommend such plans to the School Board for their consideration.

4. To see if the School District will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to fund any expenses that may be incurred by the Building Committee. (Recommended by the School Board and the Budget Committee)

5. To see if the School District will vote to raise and appropriate the sum of one thousand eight hundred (\$1,800.00) dollars to help support with other school districts the case of the Claremont School District et al v. Governor et al, a court challenge to the constitutionality of New Hampshire's method of funding public education through near total reliance on local property taxes. (Recommended by the School Board and the Budget Committee)

6. To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction, and for the payment of statutory obligations of the School District. (Recommended by the School Board and the Budget Committee)

7. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.00) from the undesignated Fund Balance as of June 30, 1994. Said sum of money will be deposited in the School

District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35. (Recommended by the School Board and the Budget Committee)

8. To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the district, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State agencies; private agencies and/or other sources in accord with the provisions of RSA 198:20-b.

9. To choose agents and committees in relation to any subject embraced in this warrant.

10. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 5th day of February 1994.

| | |
|-----------------------------|--------------|
| Kenneth M. Curley, Chairman | |
| Althea Behm | |
| Ann Strout | School Board |
| Elizabeth Chadwick | |
| Lee Mason | |

A true copy of Warrant -- Attest:

| | |
|-----------------------------|--------------|
| Kenneth M. Curley, Chairman | |
| Althea Behm | |
| Ann Strout | School Board |
| Elizabeth Chadwick | |
| Lee Mason | |

NORTHWOOD SCHOOL DISTRICT PROPOSED BUDGET 1994-1995

| | Budgeted 92-93 | Expended 92-93 | Voted Mar. 4, 93 | School Board Proposed 94-95 | Budget Committee Recommended 94-95 |
|------------------------------|-------------------|-------------------|---------------------|--------------------------------------|---|
| REGULAR EDUCATIONAL PROGRAMS | | | | | |
| COMPENSATION | | | | | |
| Teacher Salaries | 751116 | 742170.78 | 766412 | 782798 | 782798 |
| Teacher Aide Compensation | 6698 | 6769.62 | 6899 | 7523 | 7523 |
| Non-Union Comp. Funds | 0 | 0 | 0 | 15000 | 15000 |
| Substitute Teacher Salaries | 10540 | 13007.41 | 10540 | 10540 | 10540 |
| Tutor Salaries | 0 | 0 | 6300 | 1200 | 1200 |
| Substitute Aide Compensation | 180 | 90.00 | 180 | 180 | 180 |
| TOTAL COMPENSATION | 768534 | 762037.81 | 790331 | 817241 | 817241 |
| BENEFITS | | | | | |
| Health Ins. -Cert. Staff | 91224 | 90537.70 | 117569 | 125355 | 125355 |
| Health Ins. -Non-Cert. Staff | 0 | 0 | 0 | 2599 | 2599 |
| Dental Ins. -Cert. Staff | 9434 | 9342.61 | 10989 | 13306 | 13306 |
| Dental Ins. -Non-Cert. Staff | 0 | 0 | 0 | 284 | 284 |
| Life Ins. -Cert. Staff | 3720 | 3055.58 | 3997 | 3412 | 3412 |
| Life Ins. -Non-Cert. Staff | 0 | 0 | 0 | 0 | 0 |
| Retirement-Cert. Staff | 23735 | 14984.46 | 15252 | 18349 | 18349 |
| Retirement-Non-Cert. Staff | 0 | 0 | 0 | 0 | 0 |
| FICA-Cert. Staff | 56793 | 58407.01 | 60460 | 58996 | 58996 |
| FICA-Non-Cert. Staff | 0 | 0 | 0 | 590 | 590 |
| Unemployment | 1 | 0 | 0 | 0 | 0 |
| Non-Union Benefits Fund | 0 | 0 | 0 | 1147 | 1147 |
| TOTAL BENEFITS | 186907 | 176327.36 | 208268 | 224037 | 224037 |
| Contracted Services | | | | | |
| Repairs and Maintenance | 0 | 0 | 0 | 1000 | 1000 |
| | 1000 | 906.40 | 1000 | 1000 | 1000 |
| TUITION | | | | | |
| Tuition-Other Public Schools | 17227 | 35345.88 | 23030 | 11577 | 11577 |
| Tuition-Coe Brown | 889966 | 847357.42 | 857571 | 964860 | 964860 |
| TOTAL TUITION | 907693 | 882703.30 | 880601 | 976437 | 976437 |

| | | | | | |
|------------------------------|--------|------------|---------|---------|---------|
| Travel Expenses | 0 | 0 | 0 | 0 | 0 |
| SCHOOL SUPPLIES | | | | | |
| Art Supplies | 2600 | 2705.22 | 2780 | 2930 | 2930 |
| Lang. Arts-Reading Supplies | 4900 | 4793.71 | 4900 | 5110 | 5110 |
| Health-P.E. Supplies | 810 | 817.36 | 1500 | 1750 | 1750 |
| Math Supplies | 1480 | 1414.02 | 1800 | 2240 | 2240 |
| Music Supplies | 2150 | 2002.62 | 2500 | 1875 | 1875 |
| Science Supplies | 2800 | 3548.21 | 2800 | 2100 | 2100 |
| Social Studies Supplies | 1400 | 1429.08 | 1400 | 1700 | 1700 |
| General Supplies | 23600 | 22809.58 | 24500 | 26950 | 26950 |
| Counseling Supplies | 500 | 433.86 | 500 | 0 | 0 |
| Enrichment Supplies | 400 | 311.39 | 400 | 400 | 400 |
| Remedial Reading Supplies | 800 | 814.33 | 1000 | 235 | 235 |
| Testing Supplies | 0 | 0 | 0 | 570 | 570 |
| TOTAL SCHOOL SUPPLIES | 41440 | 41079.38 | 44080 | 45860 | 45860 |
| CLASSROOM TEXTS | | | | | |
| Classroom Textbooks | 7000 | 8262.74 | 4000 | 4050 | 4050 |
| Classroom Workbooks | 0 | 0 | 0 | 3700 | 3700 |
| Classroom Supp. Textbooks | 0 | 0 | 0 | 1150 | 1150 |
| Classroom Reference Books | 0 | 0 | 0 | 845 | 845 |
| TOTAL CLASSROOM TEXTS | 7000 | 8262.74 | 4000 | 9745 | 9745 |
| Classroom Periodicals | 0 | 0 | 0 | 1800 | 1800 |
| EQUIPMENT AND FURNITURE | | | | | |
| New Equipment | 1 | 1276.60 | 6070 | 1811 | 1811 |
| Replacement of Equipment | 2400 | 2508.00 | 2100 | 1995 | 1995 |
| New Furniture | 3000 | 5012.32 | 3800 | 1603 | 1603 |
| Replacement of Furniture | 0 | 0 | 0 | 2465 | 2465 |
| TOTAL EQUIPMENT & FURNITURE | 5401 | 8796.92 | 11970 | 7874 | 7874 |
| Dues and Fees | 0 | 0 | 0 | 0 | 0 |
| TOTAL REG. ED. PROGRAMS | 191795 | 1880113.91 | 1940250 | 2084994 | 2084994 |
| SPEC. INSTRUCTIONAL PROGRAMS | | | | | |
| COMPENSATION | | | | | |
| Spec. Ed. Teacher Salaries | 198530 | 187809.48 | 189709 | 151972 | 151972 |
| Sp Ed Resource Rm Aide Comp | 64446 | 68601.15 | 66604 | 27715 | 27715 |
| Sp Ed Child Spec Aide Comp | 0 | 0 | 0 | 47488 | 47488 |
| Sp Ed Child Spec Aide Comp** | 0 | 0 | 0 | 14625 | 14625 |
| (Paid For By Other Sch Dist) | | | | | |
| Sub Sp Ed Teacher Salaries | 2500 | 7218.61 | 3000 | 3000 | 3000 |
| Sp Ed Tutor Salaries | 2168 | 4099.96 | 0 | 0 | 0 |
| Sub Sp Ed Teacher Aide Comp | 1000 | 3915.00 | 1500 | 1500 | 1500 |
| Speech & Language Assistant | 0 | 0 | 13500 | 13500 | 13500 |
| TOTAL COMPENSATION | 268644 | 271644.20 | 274313 | 259800 | 259800 |

| | | | | | |
|------------------------------|--------|-----------|--------|--------|--------|
| BENEFITS | | | | | |
| Health Ins. -Cert. Staff | 21774 | 15992.34 | 21356 | 17394 | 17394 |
| Health Ins. -Non-Cert. Staff | 0 | 0 | 0 | 9937 | 9937 |
| Dental Ins. -Cert. Staff | 2419 | 2317.56 | 2570 | 2259 | 2259 |
| Dental Ins. -Non-Cert. Staff | 0 | 0 | 0 | 2271 | 2271 |
| Life Ins. -Cert. Staff | 861 | 668.36 | 968 | 647 | 647 |
| Life Ins. -Non-Cert. Staff | 0 | 0 | 0 | 40 | 40 |
| Retirement-Cert. Staff | 6274 | 3771.23 | 3775 | 3511 | 3511 |
| Retirement-Non-Cert. Staff | 408 | 274.05 | 621 | 0 | 0 |
| FICA-Cert. Staff | 20551 | 19901.66 | 20985 | 13079 | 13079 |
| FICA-Non-Cert. Staff | 1 | 0 | 0 | 6964 | 6964 |
| Unemployment | 1 | 202.02 | 1 | 0 | 0 |
| TOTAL BENEFITS | 52288 | 43127.22 | 50276 | 56101 | 56101 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 |
| Repairs and Maintenance | 100 | 10.95 | 100 | 200 | 200 |
| Travel Expenses | 0 | 0 | 0 | 0 | 0 |
| SPECIAL EDUCATION TUITION | | | | | |
| Sp Ed Tuition-Other Pub Sch | 903 | 15409.00 | 995 | 1032 | 1032 |
| Sp Ed Tuition-Coe Brown | 113266 | 92869.00 | 116728 | 154716 | 154716 |
| Sp Ed Tuition-Non-Pub Sch | 228784 | 214260.43 | 199126 | 83687 | 83687 |
| Sp Ed Vocational Assessment | 500 | 0 | 550 | 0 | 0 |
| TOTAL SPEC ED TUITION | 343453 | 322538.43 | 317399 | 239435 | 239435 |
| SPECIAL ED SCHOOL SUPPLIES | | | | | |
| Art Supplies | 0 | 0 | 0 | 0 | 0 |
| Lang Arts-Reading Supplies | 2500 | 2349.28 | 3370 | 1565 | 1565 |
| Health-P.E. Supplies | 0 | 0 | 0 | 0 | 0 |
| Math Supplies | 630 | 320.99 | 500 | 313 | 313 |
| Music Supplies | 0 | 0 | 0 | 0 | 0 |
| Science Supplies | 1 | 20.27 | 60 | 30 | 30 |
| Social Studies Supplies | 1 | 76.68 | 140 | 0 | 0 |
| General Supplies | 400 | 408.69 | 400 | 105 | 105 |
| Counseling Supplies | 0 | 0 | 0 | 0 | 0 |
| Enrichment Supplies | 0 | 0 | 0 | 0 | 0 |
| Remedial Reading Supplies | 0 | 0 | 0 | 0 | 0 |
| Testing Supplies | 1000 | 1197.25 | 1000 | 0 | 0 |
| Speech Supplies | 950 | 947.07 | 900 | 1560 | 1560 |
| TOTAL SPECIAL ED SUPPLIES | 5482 | 5320.23 | 6370 | 560 | 560 |
| | | | | 4133 | 4133 |

| | | | | | | |
|------------------------------|--------|-----------|--------|--------|--------|--|
| SPECIAL ED CLASSROOM TEXTS | | | | | | |
| Sp Ed Classroom Textbooks | 550 | 585.23 | 450 | 100 | 100 | |
| Sp Ed Classroom Workbooks | 0 | 0 | 0 | 487 | 487 | |
| Sp Ed Classrm Supp Textbooks | 0 | 0 | 0 | 386 | 386 | |
| Sp Ed Classrm Ref Books | 0 | 0 | 0 | 0 | 0 | |
| TOTAL SP ED CLASSROOM TEXTS | 550 | 585.23 | 450 | 973 | 973 | |
| Classroom Periodicals | 0 | 0 | 0 | 115 | 115 | |
| EQUIPMENT AND FURNITURE | | | | | | |
| New Equipment | 1 | 0 | 600 | 125 | 125 | |
| Replacement of Equipment | 1 | 0 | 0 | 175 | 175 | |
| New Furniture | 0 | 0 | 1 | 0 | 0 | |
| Replacement of Furniture | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT & FURNITURE | 2 | 0 | 601 | 300 | 300 | |
| Dues and Fees | 0 | 0 | 0 | 150 | 150 | |
| TOTAL SPECIAL ED PROGRAMS | 670519 | 643226.26 | 649509 | 561207 | 561207 | |
| VOCATIONAL PROGRAMS | | | | | | |
| Voc Tuition-Other Pub School | 6413 | 0 | 1 | 1 | 1 | |
| Vocational Assessment | 0 | 0 | 0 | 0 | 0 | |
| Dues and Fees | 0 | 0 | 0 | 0 | 0 | |
| TOTAL VOCATIONAL PROGRAMS | 6413 | 0 | 1 | 1 | 1 | |
| CO-CURRICULAR ACTIVITIES | | | | | | |
| SALARIES | | | | | | |
| Athletic Stipends-Salaries | 5112 | 5109.00 | 5112 | 6112 | 6112 | |
| Extra Curricular Salaries | 887 | 888.00 | 888 | 1184 | 1184 | |
| TOTAL SALARIES | 5999 | 5997.00 | 6000 | 7296 | 7296 | |
| BENEFITS | | | | | | |
| FICA | 536 | 536.00 | 537 | 558 | 558 | |
| TOTAL BENEFITS | 536 | 536.00 | 537 | 558 | 558 | |
| OTHER CO-CURRICULAR ACCOUNTS | | | | | | |
| Contracted Serv-Sp Events | 0 | 0 | 2000 | 7280 | 7280 | |
| School Improvement Program | 0 | 0 | 2500 | 0 | 0 | |
| Officials-Umpires-Referees | 1000 | 1010.00 | 1025 | 1225 | 1225 | |
| Cleaning | 0 | 0 | 0 | 0 | 0 | |
| Repairs and Maintenance | 0 | 0 | 0 | 0 | 0 | |
| Travel Expenses | 0 | 0 | 0 | 0 | 0 | |
| Athletic Supplies | 900 | 826.86 | 850 | 1100 | 1100 | |
| New Equipment | 0 | 0 | 0 | 0 | 0 | |
| Replacement of Equipment | 0 | 0 | 0 | 0 | 0 | |
| Dues and Fees | 0 | 0 | 0 | 150 | 150 | |
| TOTAL CO-CURRICULAR | 8435 | 8369.86 | 12912 | 17609 | 17609 | |

| | | | | |
|------------------------------|-------|----------|-------|-------|
| ATTENDANCE | | | | |
| Contracted Service-Census | 0 | 0 | 0 | 0 |
| Cont. Serv-Truant Officer | 1 | 0 | 1 | 1 |
| TOTAL ATTENDANCE | 1 | 0 | 1 | 1 |
| GUIDANCE SERVICES | | | | |
| Guidance Salaries | 0 | 0 | 39704 | 39704 |
| Health Insurance | 0 | 0 | 2599 | 2599 |
| Dental Insurance | 0 | 0 | 284 | 284 |
| Life Insurance | 0 | 0 | 186 | 186 |
| Retirement | 0 | 0 | 917 | 917 |
| FICA | 0 | 0 | 3037 | 3037 |
| Cont. Serv-Standardized Test | 2951 | 2080.81 | 1100 | 1100 |
| Printing | 0 | 0 | 0 | 0 |
| Travel Expenses | 0 | 0 | 0 | 0 |
| Guidance Supplies | 0 | 0 | 500 | 500 |
| Guidance Books | 0 | 0 | 0 | 0 |
| Guidance Periodicals | 0 | 0 | 0 | 0 |
| Guidance Dues and Fees | 0 | 0 | 181 | 181 |
| TOTAL GUIDANCE SERVICES | 2951 | 2080.81 | 48508 | 48508 |
| HEALTH SERVICES | | | | |
| COMPENSATION | | | | |
| Nurse's Salary | 17552 | 17552 | 20811 | 20811 |
| Sub Nurse's Compensation | 338 | 720.00 | 338 | 338 |
| TOTAL COMPENSATION | 17890 | 18272.00 | 21149 | 21149 |
| BENEFITS | | | | |
| Health Insurance | 0 | 0 | 2599 | 2599 |
| Dental Insurance | 0 | 0 | 284 | 284 |
| Life Insurance | 0 | 0 | 85 | 85 |
| Retirement | 0 | 0 | 678 | 678 |
| FICA | 0 | 0 | 1618 | 1618 |
| TOTAL BENEFITS | 0 | 0 | 5265 | 5265 |
| TOTAL BENEFITS | | | | |
| Cont. Serv-Student Physicals | 300 | 504.00 | 1000 | 1000 |
| Cont. Serv-Staff Physicals | 1 | 0 | 375 | 375 |
| Cont. Serv-Reconditioning | 0 | 0 | 100 | 100 |
| Travel Expenses-Nurse | 75 | 67 | 75 | 75 |
| Health Supplies-Nurse | 900 | 834.80 | 850 | 850 |
| Health Textbooks-Nurse | 0 | 0 | 0 | 0 |
| Health Periodicals-Nurse | 0 | 0 | 25 | 25 |

| | | | | | | |
|------------------------------|-------|----------|-------|-------|-------|-------|
| EQUIPMENT AND FURNITURE | | | | | | |
| New Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Replacement of Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| New Furniture | 0 | 0 | 0 | 0 | 0 | 0 |
| Replacement of Furniture | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EQUIPMENT & FURNITURE | 0 | 0 | 0 | 0 | 0 | 0 |
| Dues and Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL HEALTH SERVICES | 19166 | 19677.80 | 23099 | 28839 | 28839 | 28839 |
| SPECIAL CONTRACTED SERVICES | | | | | | |
| Strafford Learn Ctr Membrshp | 3196 | 3193.50 | 3377 | 3443 | 3443 | 3443 |
| Cont Occupational Therapy | 16095 | 17548.91 | 23279 | 23279 | 23279 | 23279 |
| Other Diagnostic Services | 500 | 50.00 | 500 | 0 | 0 | 0 |
| Pre-School Diagnostic Unit | 11419 | 11269.57 | 13784 | 9407 | 9407 | 9407 |
| TOTAL SPEC CONTRACTED SERV | 31210 | 32016.98 | 40940 | 36129 | 36129 | 36129 |
| IMPROVEMENT OF INSTRUCTION | | | | | | |
| Curriculum Dev-Summer Sal | 1185 | 1185.00 | 1185 | 2200 | 2200 | 2200 |
| Course Tuition Reimbursement | 12500 | 11031.00 | 14042 | 14042 | 14042 | 14042 |
| FICA | 0 | 0 | 0 | 168 | 168 | 168 |
| Staff Dev Regional Workshop | 440 | 396.00 | 451 | 451 | 451 | 451 |
| Staff Development | 1500 | 1478.00 | 2000 | 2000 | 2000 | 2000 |
| Travel Expenses | 50 | 0 | 50 | 50 | 50 | 50 |
| TOTAL IMPROV OF INSTRUCTION | 15675 | 14090.00 | 17728 | 18911 | 18911 | 18911 |
| LIBRARY & EDUCATIONAL MEDIA | | | | | | |
| COMPENSATION | | | | | | |
| Librarian Comp-Para prof | 15037 | 15036.50 | 15037 | 15038 | 15038 | 15038 |
| Librarian Sub-Compensation | 338 | 90.00 | 338 | 338 | 338 | 338 |
| TOTAL COMPENSATION-LIBRARIAN | 15375 | 15126.50 | 15375 | 15376 | 15376 | 15376 |
| BENEFITS | | | | | | |
| Health Insurance | 0 | 0 | 0 | 5199 | 5199 | 5199 |
| Dental Insurance | 0 | 0 | 0 | 284 | 284 | 284 |
| Life Insurance | 0 | 0 | 0 | 73 | 73 | 73 |
| Retirement | 0 | 0 | 0 | 490 | 490 | 490 |
| FICA | 0 | 0 | 0 | 1176 | 1176 | 1176 |
| TOTAL BENEFITS | 0 | 0 | 0 | 7222 | 7222 | 7222 |
| Contracted Serv-Educ TV | 350 | 350.00 | 350 | 487 | 487 | 487 |
| Library General Supplies | 800 | 548.30 | 800 | 800 | 800 | 800 |
| Library A.V. Supplies | 2800 | 2776.77 | 3000 | 3000 | 3000 | 3000 |
| Computer Software Supplies | 2000 | 1776.76 | 2000 | 2000 | 2000 | 2000 |
| Library Books | 4500 | 4377.55 | 5000 | 5000 | 5000 | 5000 |
| Library Periodicals | 425 | 408.50 | 500 | 500 | 500 | 500 |

| | | | | |
|------------------------------|--------|-----------|--------|--------|
| EQUIPMENT AND FURNITURE | | | | |
| New Equipment | 0 | 0 | 1250 | 1250 |
| Replacement of Equipment | 0 | 0 | 0 | 0 |
| New Furniture | 0 | 0 | 160 | 160 |
| Replacement of Furniture | 0 | 0 | 0 | 0 |
| TOTAL EQUIPMENT & FURNITURE | 0 | 0 | 1410 | 1410 |
| TOTAL LIBRARY & EDU MEDIA | | | | |
| | 26250 | 25364.38 | 27025 | 35795 |
| SCHOOL BOARD SERVICES | | | | |
| School Board-Salaries | 1500 | 1500.00 | 1500 | 2550 |
| School Dist Moderator-Salary | 50 | 25.00 | 50 | 50 |
| School Dist Treasurer-Salary | 2000 | 2000.00 | 2000 | 1500 |
| School Dist Clerk-Salary | 50 | 25.00 | 50 | 50 |
| School Dist Secretary-Salary | 840 | 350.00 | 600 | 1000 |
| Cont Serv-Sch Dist Audit | | | | |
| FICA | 2400 | 2400.00 | 2600 | 2600 |
| Cont Serv-Atty & Negotiator | 5000 | 9035.32 | 0 | 394 |
| | | | 5000 | 5000 |
| Advertising-Legal Notices | | | | |
| Printing | 1500 | 1807.13 | 1500 | 1500 |
| Police | 0 | 0 | 0 | 0 |
| Exp for Sch Dist Officers | 200 | 213.55 | 200 | 200 |
| | 550 | 457.83 | 550 | 550 |
| Dues & Fees-Sch Bd Assoc | | | | |
| | 2230 | 2229.81 | 2453 | 2507 |
| TOTAL SCHOOL BOARD SERVICES | 16320 | 20043.64 | 16503 | 17901 |
| EXPENSES-SAU #44 | | | | |
| | 111240 | 108240.00 | 108722 | 109094 |
| OFFICE OF THE PRINCIPAL | | | | |
| Principal's Salary | 43699 | 43699.00 | 45010 | 46200 |
| Asst Principal's Salary | 32775 | 32775.00 | 33758 | 34340 |
| Secretaries' Compensation | 15415 | 15692.22 | 15218 | 15401 |
| Asst Sec-25 hrs per week | 0 | 0 | 0 | 5400 |
| Sub Secretaries' Comp | 338 | 225.00 | 338 | 338 |
| TOTAL COMPENSATION | 92227 | 92391.22 | 94324 | 101679 |
| BENEFITS | | | | |
| Health Ins.-Cert. Staff | 0 | 0 | 0 | 8564 |
| Health Ins.-Non-Cert. Staff | 0 | 0 | 0 | 2599 |
| Dental Ins.-Cert. Staff | 0 | 0 | 0 | 987 |
| Dental Ins.-Non-Cert. Staff | 0 | 0 | 0 | 284 |
| Life Ins.-Cert. Staff | 0 | 0 | 0 | 326 |
| Life Ins.-Non-Cert. Staff | 0 | 0 | 0 | 68 |
| Retirement-Cert. Staff | 0 | 0 | 0 | 1860 |
| Retirement-Non-Cert. Staff | 0 | 0 | 0 | 502 |
| FICA-Cert. Staff | 0 | 0 | 0 | 6117 |

| | | | | | |
|-------------------------------|--------|-----------|--------|--------|--------|
| FICA-Non-Cert. Staff | 0 | 0 | 0 | 1617 | 1617 |
| TOTAL BENEFITS | 0 | 0 | 0 | 22924 | 22924 |
| Cont.-Serv.-Copier Lease | 0 | 0 | 0 | 2955 | 2955 |
| Staff Dev-Principal's Office | 600 | 733.41 | 1500 | 1500 | 1500 |
| Repairs and Maintenance | 450 | 1854.09 | 450 | 450 | 450 |
| Telephone | 5000 | 5275.06 | 5400 | 5400 | 5400 |
| Postage | 1960 | 1658.67 | 2000 | 2000 | 2000 |
| Travel Expenses | 550 | 544.50 | 550 | 550 | 550 |
| Supplies and Forms | 3000 | 2814.45 | 3000 | 3000 | 3000 |
| Computer Software System Sup | 0 | 0 | 1650 | 1650 | 1650 |
| EQUIPMENT AND FURNITURE | | | | | |
| New Equipment | 0 | 0 | 0 | 200 | 200 |
| Replacement of Equipment | 2955 | 3554.00 | 2955 | 0 | 0 |
| New Furniture | 0 | 0 | 0 | 0 | 0 |
| Replacement of Furniture | 0 | 0 | 0 | 100 | 100 |
| TOTAL EQUIPMENT & FURNITURE | 2955 | 3554.00 | 2955 | 300 | 300 |
| Dues and Fees | 600 | 508.00 | 700 | 1000 | 1000 |
| Graduation-Class Day Expenses | | | | | |
| Graduation-Class Day Exp | 700 | 922.85 | 950 | 950 | 950 |
| TOTAL OFFICE OF THE PRINCIPAL | | | | | |
| TOT OFFICE OF THE PRINCIPAL | 108042 | 110256.25 | 113479 | 144358 | 144358 |
| OFF OF SCH DIST BOOKKEEPER | | | | | |
| Sch Dist Bookkeeper-Salary | 20156 | 20155.20 | 20760 | 20760 | 20760 |
| BENEFITS | | | | | |
| Health Insurance | 0 | 0 | 0 | 4910 | 4910 |
| Dental Insurance | 0 | 0 | 0 | 284 | 284 |
| Life Insurance | 0 | 0 | 0 | 86 | 86 |
| Retirement | 0 | 0 | 0 | 677 | 677 |
| FICA | 0 | 0 | 0 | 1588 | 1588 |
| TOTAL BENEFITS | 0 | 0 | 0 | 7544 | 7544 |
| Cont. Serv-Computer Support | | | | | |
| Repairs and Maintenance | 0 | 0 | 1641 | 1641 | 1641 |
| Travel Expenses | 535 | 554.43 | 550 | 200 | 200 |
| Supplies | 638 | 893.64 | 800 | 50 | 50 |
| | | | | 800 | 800 |

| | | | | | |
|------------------------------|-------|----------|-------|-------|-------|
| EQUIPMENT AND FURNITURE | | | | | |
| New Equipment | 13095 | 13095 | 0 | 0 | 0 |
| Replacement of Equipment | 250 | 189.00 | 0 | 0 | 0 |
| New Furniture | 0 | 0 | 0 | 0 | 0 |
| Replacement of Furniture | 0 | 0 | 0 | 0 | 0 |
| TOTAL EQUIPMENT & FURNITURE | 13345 | 13284.00 | 0 | 0 | 0 |
| TOTAL OFFICE OF BOOKKEEPER | 34724 | 34887.27 | 23801 | 30995 | 30995 |
| OPERATION AND MAINT OF PLANT | | | | | |
| CUSTODIAL COMPENSATION | | | | | |
| Custodians-Compensation | 51098 | 51084.40 | 52617 | 52208 | 52208 |
| Sub Custodian-Compensation | 1000 | 1212.00 | 1000 | 1500 | 1500 |
| TOTAL COMPENSATION | 52098 | 52296.40 | 53617 | 53708 | 53708 |
| BENEFITS | | | | | |
| Health Insurance | 0 | 0 | 0 | 13060 | 13060 |
| Dental Insurance | 0 | 0 | 0 | 852 | 852 |
| Life Insurance | 0 | 0 | 0 | 223 | 223 |
| Retirement | 0 | 0 | 0 | 1702 | 1702 |
| FICA | 0 | 0 | 0 | 4109 | 4109 |
| TOTAL BENEFITS | 0 | 0 | 0 | 19945 | 19945 |
| CONTRACTED SERVICES | | | | | |
| Cont Serv-Rubbish Removal | 2200 | 1932.25 | 2376 | 2625 | 2625 |
| Cont Serv-Snow Plowing | 2500 | 4995.00 | 2500 | 0 | 0 |
| Cont Serv-Septic Tank Serv | 850 | 350.00 | 900 | 975 | 975 |
| Cont Serv-Fire Alarm Serv | 850 | 1373.00 | 1050 | 1150 | 1150 |
| Cont Serv-Clock & Bell Serv | 350 | 344.25 | 350 | 380 | 380 |
| Cont Serv-Elevator Maint | 600 | 684.86 | 800 | 865 | 865 |
| Cont Serv-Security Alarm | 0 | 0 | 240 | 260 | 260 |
| Cont Serv-Care of Grounds | 3000 | 2884.00 | 3000 | 3000 | 3000 |
| Cont Serv-Terminex | 0 | 0 | 0 | 420 | 420 |
| Cont Serv-Playground Upgrade | 0 | 0 | 0 | 3305 | 3305 |
| Cont Serv-Clean Parking Lot | 0 | 0 | 0 | 200 | 200 |
| Cont Serv-Sand for Playgrnd | 0 | 0 | 0 | 600 | 600 |
| TOTAL CONTRACTED SERVICES | 10350 | 12563.46 | 11216 | 13780 | 13780 |

| | | | | | |
|---|--------|-----------|--------|--------|--------|
| REPAIRS AND MAINTENANCE | | | | | |
| Repairs and Maintenance | 12000 | 22172.87 | 8440 | 8000 | 8000 |
| Rep & Maint-Heating Plant | 1500 | 1643.33 | 1500 | 1500 | 1500 |
| Rep & Maint-Furn & Fixtures | 600 | 276.40 | 600 | 2360 | 2360 |
| Rep & Maint-Paving & Grounds | 5000 | 2449.00 | 2861 | 1900 | 1900 |
| TOTAL REPAIRS & MAINTENANCE | 19100 | 26541.60 | 13401 | 13760 | 13760 |
| Insurance | 20620 | 21250.94 | 21240 | 21240 | 21240 |
| Travel Expenses | 100 | 102.63 | 100 | 200 | 200 |
| Supplies-General Custodial | 11000 | 12346.23 | 12660 | 15000 | 15000 |
| Supplies-Glass | 500 | 290.39 | 500 | 500 | 500 |
| POWER & WATER | | | | | |
| Electricity | 21000 | 22168.18 | 23000 | 24610 | 24610 |
| Fuel Oil | 13000 | 9263.55 | 10000 | 10000 | 10000 |
| Water | 4500 | 4100 | 4100 | 4100 | 4100 |
| TOTAL POWER & WATER | 38500 | 35531.73 | 37100 | 38710 | 38710 |
| EQUIPMENT AND FURNITURE | | | | | |
| New Equipment | 1500 | 2151.11 | 2272 | 4600 | 4600 |
| Replacement of Equipment | 0 | 0 | 0 | 0 | 0 |
| New Furniture | 0 | 0 | 0 | 0 | 0 |
| Replacement of Furniture | 0 | 0 | 0 | 0 | 0 |
| TOTAL EQUIP & FURNITURE | 1500 | 2151.11 | 2272 | 4600 | 4600 |
| Warrant Art-Control Erosion | 0 | 0 | 6300 | 0 | 0 |
| TOTAL OPER & MAINT OF PLANT | 153768 | 163074.49 | 158406 | 181443 | 181443 |
| Cont. Serv-Crossing Guard | 0 | 0 | 3060 | 3060 | 3060 |
| TOT OPER & MAINT OF PLANT & CONT SERV-CROSSING GUARD | 153768 | 163074.49 | 161466 | 184503 | 184503 |
| PUPIL TRANSPORTATION SERV | | | | | |
| Elementary Sch Transp | 121680 | 121680.00 | 126548 | 130344 | 130344 |
| Vocational Transportation | 750 | 0 | 1 | 1 | 1 |
| Athletic Transportation | 2163 | 1856.55 | 2250 | 2800 | 2800 |
| High Sch Transportation | 27990 | 27990.00 | 29110 | 29983 | 29983 |
| Spec Ed Transportation | 86000 | 92797.00 | 75000 | 61750 | 61750 |
| Class-Field Trip transp | 3000 | 2996.50 | 3400 | 3400 | 3400 |
| Science Camp Transportation | 0 | 0 | 0 | 1200 | 1200 |
| TOTAL PUPIL TRANSPORTATION | 241583 | 247320.05 | 236309 | 229479 | 229479 |

| | | | | |
|-------------------------------|---------|------------|---------|---------|
| INSURANCES, COMP, RETIREMENT | | | | |
| Health Insurance | 78428 | 57020.12 | 80843 | 0 |
| Dental Insurance | 6445 | 5425.44 | 8171 | 0 |
| Life Insurance | 1048 | 877.10 | 1175 | 0 |
| Worker's Compensation | 17690 | 11519.95 | 21065 | 21065 |
| Unemployment Compensation | 2268 | 107.97 | 1000 | 1000 |
| Retirement-Cert. | 2978 | 1962.92 | 1982 | 0 |
| Retirement-Non-Cert. | 6009 | 3338.94 | 3454 | 0 |
| FICA | 15460 | 16011.61 | 16247 | 0 |
| TOTAL | 130326 | 96264.05 | 133937 | 22065 |
| INSURANCES, COMP, RETIREMENT | | | | |
| DEBT SERVICE | | | | |
| Payment of Principal | 200000 | 200000.00 | 200000 | 200000 |
| Payment of Interest | 90800 | 90800.00 | 76890 | 62910 |
| TOTAL DEBT SERVICE | 290800 | 290800.00 | 276890 | 262910 |
| BUDGET SUMMARY | | | | |
| Regular Education Programs | 1917975 | 1880113.91 | 1940250 | 2084994 |
| Spec Instructional Programs | 670519 | 643226.26 | 649509 | 561207 |
| Vocational Programs | 6413 | 0 | 1 | 1 |
| Co-Curricular Activities | 8435 | 8369.86 | 12912 | 17609 |
| Attendance | 1 | 0 | 1 | 1 |
| Guidance | 2951 | 2080.81 | 1100 | 48508 |
| Health | 19166 | 19677.8 | 23099 | 28839 |
| Spec Contracted Services | 31210 | 32061.98 | 40940 | 36129 |
| Improvement of Instruction | 15675 | 14090.00 | 17728 | 18911 |
| Library & Educational Media | 26250 | 25364.38 | 27025 | 35795 |
| School Board Services | 16320 | 20043.64 | 16503 | 17901 |
| Expenses - SAU #44 | 111240 | 108240.00 | 108722 | 109094 |
| Office of The Principal | 108042 | 110256.25 | 113479 | 144358 |
| Office of The Bookkeeper | 34724 | 34887.27 | 23801 | 30995 |
| Oper & Maintenance of Plant | 153768 | 163074.49 | 161466 | 181443 |
| Cont Serv-Crossing Guard | 0 | 0 | 0 | 3060 |
| Pupil Transportation Services | 241583 | 247320.05 | 236309 | 229479 |
| Insurances, Comp, Retirement | 130326 | 96264.05 | 133937 | 22065 |
| Debt Service | 290800 | 290800.00 | 276890 | 262910 |
| 1993-1994 BUDGET TOTALS | 3785398 | 3695870.75 | 3783672 | 3833300 |

| | | | | | |
|-----------------------------|-------|----------|-------|-------|-------|
| FOOD SERVICES | | | | | |
| COMPENSATION | | | | | |
| School Lunch Director | 32148 | 32410.13 | 34427 | 18450 | 18450 |
| Lunch Worker's Compensation | 187 | 86.90 | 165 | 15475 | 15475 |
| Lunch Worker's Sub Comp | 32335 | 32497.03 | 34592 | 200 | 200 |
| TOTAL COMPENSATION | | | | 34125 | 34125 |
| BENEFITS | | | | | |
| Health Insurance | 0 | 0 | 0 | 6129 | 6129 |
| Dental Insurance | 0 | 0 | 0 | 1136 | 1136 |
| Life Insurance | 0 | 0 | 0 | 90 | 90 |
| Retirement | 0 | 0 | 0 | 601 | 601 |
| FICA | 2459 | 2486.03 | 2646 | 2611 | 2611 |
| TOTAL BENEFITS | 2459 | 2486.03 | 2646 | 10567 | 10567 |
| Physicals-Lunch Workers | 50 | 15.00 | 50 | 50 | 50 |
| Repairs To Equipment | 750 | 2163.63 | 750 | 1500 | 1500 |
| Fire Safety Inspection | 110 | 125.00 | 120 | 125 | 125 |
| Petty Cash | 200 | 148.80 | 200 | 150 | 150 |
| Travel | 50 | 11.00 | 50 | 50 | 50 |
| Supplies | 750 | 1746.18 | 750 | 1000 | 1000 |
| Food/Milk | 34032 | 32064.57 | 43061 | 41201 | 41201 |
| Utility Gas/Electricity | 1500 | 1246.96 | 1500 | 1500 | 1500 |
| EQUIPMENT AND FURNITURE | | | | | |
| New Equipment | 750 | 5801.80 | 750 | 800 | 800 |
| Replacement of Equipment | 0 | 0 | 0 | 200 | 200 |
| New Furniture | 0 | 0 | 0 | 1 | 1 |
| Replacement of Furniture | 0 | 0 | 0 | 1 | 1 |
| TOTAL EQUIPMENT & FURNITURE | 750 | 5801.80 | 750 | 1002 | 1002 |
| TOTAL FOOD SERVICE | 72986 | 78306.00 | 84469 | 91270 | 91270 |

| | | | | | |
|------------------------------|---------|------------|---------|---------|---------|
| WARRANT ART. FOR MARCH 1993 | | | | | |
| Supplemental Appropriation | | | | | |
| Capital Reserve Account | | | | | |
| Teacher Agreement | | | | | |
| TOTAL | | 2000 | | | |
| | | 5000 | | | |
| | | 17678 | | | |
| | | 24678 | | | |
| WARRANT ART. for MARCH 1994 | | | | | |
| Warrant Article #4 | | | | | |
| Building Committee | | | 5000 | | 5000 |
| Warrant Article #5 | | | | | |
| Support for Claremont School | | | 1800 | | 1800 |
| District Court Challenge | | | | | |
| Warrant Article #7 | | | | | |
| Capital Reserve Account | | | 5000 | | 5000 |
| TOTAL WARRANT ARTICLES | | | 11800 | | 11800 |
| SUMMARY OF SCH DIST EXPENSES | | | | | |
| 1993-1994 BUDGET TOTALS | 3785398 | 3695870.75 | 3783672 | 3833300 | 3833300 |
| TOTAL FOOD SERVICE | 72986 | 78306.00 | 84469 | 91270 | 91270 |
| WARRANT ARTICLE | 8500 | 0 | 24678 | 11800 | 11800 |
| | ===== | ===== | ===== | ===== | ===== |
| | 3866884 | 3774176.75 | 3892819 | 3936370 | 3936370 |

REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES

| | Revised Revenues Current Year | School Board's Budget Ensuing Fiscal Yr. | Budget Committee Budget Ensuing Fiscal Yr. |
|---------------------------------|-------------------------------------|--|--|
| Unreserved Fund Balance | 63,313.59 | 418,103.38 | 418,103.38 |
| Foundation Aid | 476,923.65 | 60,000.00 | 60,000.00 |
| School Building Aid | 69,787.30 | | |
| Area Vocational School | 22,461.00 | 22,327.00 | 22,327.00 |
| Catastrophic Aid | 43,803.00 | 48,404.00 | 48,404.00 |
| Child Nutrition | 750.00 | 4,350.00 | 4,350.00 |
| Tuition | 7,600.00 | 4,800.00 | 4,800.00 |
| Earnings on Investments | 1,000.00 | 1,000.00 | 1,000.00 |
| Rental of Facilities | 40,666.00 | 35,011.00 | 36,011.00 |
| Food Service Receipts | 2,000.00 | | |
| Other Receipts | 30,000.00 | 41,447.00 | 41,447.00 |
| Special Education Tuition | | | |
| TOTAL SCHOOL REVENUES & CREDITS | 763,632.00 | 632,442.38 | 632,442.38 |
| TOTAL APPROPRIATIONS LESS | | | |
| TOTAL REVENUES AND CREDITS | 3,129,187.00 | 3,303,927.91 | 3,303,927.91 |

NORTHWOOD SCHOOL DISTRICT

FINANCIAL STATEMENT

JUNE 30, 1993

| Account <u>No.</u> | <u>Description</u> | <u>Budgeted</u> | <u>Expended 92-93</u> |
|-----------------------|--------------------------------|-----------------|---------------------------|
| 01-1100 | Teachers | 751116.00 | 742170.78 |
| 01-1100 | Aides | 6698.00 | 6769.62 |
| 01-1100 | Subs - Teachers | 10540.00 | 13007.41 |
| 01-1100 | Subs - Aides | 180.00 | 90.00 |
| 01-1100 | Life Insurance-Reg. Ed. | 3720.00 | 3055.58 |
| 01-1100 | Health Insurance-Reg. Ed. | 91224.00 | 90537.70 |
| 01-1100 | Dental Insurance-Reg. Ed. | 9434.00 | 9342.61 |
| 01-1100 | Retirement - Teachers | 23735.00 | 14984.46 |
| 01-1100 | Retirement - Nonprof. | 0.00 | 0.00 |
| 01-1100 | Unemployment | 1.00 | 0.00 |
| 01-1100 | FICA - Reg. Ed. | 58793.00 | 58407.01 |
| 01-1100 | Tuition - Other Public Schools | 17727.00 | 35345.88 |
| 01-1100 | Tuition - Coe Brown | 889966.00 | 847357.42 |
| 01-1100 | Consumable Supplies | 10500.00 | 9101.07 |
| 01-1100 | General Supplies | 13100.00 | 13708.51 |
| 01-1100 | Phys. Ed/Health Supplies | 810.00 | 817.36 |
| 01-1100 | Remedial Reading | 800.00 | 814.33 |
| 01-1100 | Math Supplies | 1480.00 | 1414.02 |
| 01-1100 | Music Supplies | 2150.00 | 2002.62 |
| 01-1100 | Science Supplies | 2800.00 | 3548.21 |
| 01-1100 | Language Arts/Reading | 4900.00 | 4793.71 |
| 01-1100 | Enrichment Supplies | 400.00 | 311.39 |
| 01-1100 | Art Supplies | 2600.00 | 2705.22 |
| 01-1100 | Social Studies Supplies | 1400.00 | 1429.08 |
| 01-1100 | Counseling Supplies | 500.00 | 433.86 |
| 01-1100 | Textbooks | 7000.00 | 8262.74 |
| 01-1100 | Instruc. Equip. Repair | 1000.00 | 906.40 |
| 01-1100 | Instruc. Equip. New | 1.00 | 1276.60 |
| 01-1100 | Furniture New | 3000.00 | 5012.32 |
| 01-1100 | Instruc. Equip. Replace | <u>2400.00</u> | <u>2508.00</u> |
| TOTALS - | 1100 REGULAR EDUCATION | 1917975.00 | 1880113.91 |
| 01-1200 | Spec. Ed. Teachers | 198530.00 | 187809.48 |
| 01-1200 | Spec. Ed. Aides | 64446.00 | 68601.15 |
| 01-1200 | Spec. Ed. Subs | 2500.00 | 7218.61 |
| 01-1200 | Spec. Ed. Tutors | 2168.00 | 4099.96 |
| 01-1200 | Spec. Ed. Subs-Aides | 1000.00 | 3915.00 |
| 01-1200 | Life Insurance-Spec. Ed. | 861.00 | 668.36 |
| 01-1200 | Health Insurance-Spec. Ed. | 21774.00 | 15992.34 |
| 01-1200 | Dental Insurance-Spec. Ed. | 2419.00 | 2317.56 |
| 01-1200 | Retirement-Spec. Ed. Teachers | 6274.00 | 3771.23 |
| 01-1200 | Retirement-Nonprof. Spec. Ed. | 408.00 | 274.05 |
| 01-1200 | Unemployment-Spec. Ed. | 1.00 | 202.02 |
| 01-1200 | FICA-Spec. Ed. | 20551.00 | 19901.66 |
| 01-1200 | Public Schools-Spec. Ed. | 903.00 | 15409.00 |

| Account No. | Description | Budgeted | Expended 92-93 |
|----------------|-------------------------------|-----------|-------------------|
| 01-1200 | Public Academies-Spec. Ed. | 113266.00 | 92869.00 |
| 01-1200 | Non-Public Schools-Spec. Ed. | 228784.00 | 214260.43 |
| 01-1200 | Vocational Assessment | 500.00 | 0.00 |
| 01-1200 | General Supplies-Spec. Ed. | 400.00 | 408.69 |
| 01-1200 | Language Supplies-Spec. Ed. | 2500.00 | 2349.28 |
| 01-1200 | Social Studies Supplies | 1.00 | 76.68 |
| 01-1200 | Math Supplies | 630.00 | 320.99 |
| 01-1200 | Science Supplies | 1.00 | 20.27 |
| 01-1200 | Testing Supplies | 1000.00 | 1197.25 |
| 01-1200 | Textbooks-Spec. Ed. | 550.00 | 585.23 |
| 01-1200 | Speech Supplies | 950.00 | 947.07 |
| 01-1200 | Instruc. Equip. Repair | 100.00 | 10.95 |
| 01-1200 | Instruc. Equip. New | 1.00 | 0.00 |
| 01-1200 | Furniture | 1.00 | 0.00 |
| TOTALS - 1200 | SPECIAL EDUCATION | 670519.00 | 643226.26 |
| 01-1300 | Voc. Ed. Other Public Schools | 6413.00 | 0.00 |
| TOTALS - 1300 | VOCATIONAL PROGRAMS | 6413.00 | 0.00 |
| 01-1400 | Athletic Stipends | 5112.00 | 5109.00 |
| 01-1400 | Extra Curricular | 887.00 | 888.00 |
| 01-1400 | FICA-Other Ed. Programs | 536.00 | 536.00 |
| 01-1400 | Umpires/Referees | 1000.00 | 1010.00 |
| 01-1400 | Athletic Supplies | 900.00 | 826.86 |
| TOTALS - 1400 | CO-CURRICULAR ACTIVITIES | 8435.00 | 8369.86 |
| 01-2110 | Census | 0.00 | 0.00 |
| 01-2110 | Truant Officer | 1.00 | 0.00 |
| TOTALS - 2110 | ATTENDANCE | 1.00 | 0.00 |
| 01-2120 | Standardized Testing | 2951.00 | 2080.81 |
| TOTALS - 2120 | GUIDANCE SERVICES | 2951.00 | 2080.81 |
| 01-2130 | Nurse's Salary | 17552.00 | 17552.00 |
| 01-2130 | Subs-Nurse | 338.00 | 720.00 |
| 01-2130 | Student Physicals | 300.00 | 504.00 |
| 01-2130 | Staff Physicals | 1.00 | 0.00 |
| 01-2130 | Nurse's Travel | 75.00 | 67.00 |
| 01-2130 | Health Supplies | 900.00 | 834.80 |
| 01-2130 | Textbook-Nurse's | 0.00 | 0.00 |
| TOTALS - 2130 | HEALTH SERVICES | 19166.00 | 19677.80 |
| 01-2140 | SLC Membership | 3196.00 | 3193.50 |
| 01-2140 | Occupational Therapy | 16095.00 | 17548.91 |
| 01-2140 | Other Diagnostic Services | 500.00 | 50.00 |
| 01-2140 | Preschool Diagnostic Unit | 11419.00 | 11269.57 |
| TOTALS - 2140 | SPECIAL CONTRACTED SERVICES | 31210.00 | 32061.98 |
| 01-2210 | Curriculum Development | 1185.00 | 1185.00 |
| 01-2210 | Course Reimbursement | 12500.00 | 11031.00 |
| 01-2210 | Staff Dev. Regional Workshop | 440.00 | 396.00 |
| 01-2210 | Staff Development | 1500.00 | 1478.00 |

| Account | | | Expended |
|------------|---------------------------------|------------------|------------------|
| <u>No.</u> | <u>Description</u> | <u>Budgeted</u> | <u>92-93</u> |
| 01-2210 | Staff Travel | <u>50.00</u> | <u>0.00</u> |
| TOTALS - | 2210 IMPROVEMENT OF INSTRUCTION | 15675.00 | 14090.00 |
| 01-2220 | Librarian | 15037.00 | 15036.50 |
| 01-2220 | Subs-Librarian | 338.00 | 90.00 |
| 01-2220 | Educational TV | 350.00 | 350.00 |
| 01-2220 | A.V. Materials | 2800.00 | 2776.77 |
| 01-2220 | General Supplies | 800.00 | 548.30 |
| 01-2220 | Library/Reference Books | 4500.00 | 4377.55 |
| 01-2220 | Periodicals | 425.00 | 408.50 |
| 01-2220 | Computer Software/Supplies | <u>2000.00</u> | <u>1776.76</u> |
| TOTALS - | 2220 LIBRARY/EDUCATIONAL MEDIA | 26250.00 | 25364.38 |
| 01-2310 | School Board Salaries | 1500.00 | 1500.00 |
| 01-2310 | School District Moderator | 50.00 | 25.00 |
| 01-2310 | School District Treasurer | 2000.00 | 2000.00 |
| 01-2310 | School District Clerk | 50.00 | 50.00 |
| 01-2310 | School Board Secretary | 840.00 | 350.00 |
| 01-2310 | School District Audit | 2400.00 | 2400.00 |
| 01-2310 | Attorney/Negotiator | 5000.00 | 9035.32 |
| 01-2310 | Advertise/Legal Notices | 1500.00 | 1807.13 |
| 01-2310 | Police | 200.00 | 213.55 |
| 01-2310 | District Officers' Expenses | 550.00 | 457.83 |
| 01-2310 | School Board Association Dues | <u>2230.00</u> | <u>2229.81</u> |
| TOTALS - | 2310 SCHOOL BOARD SERVICES | 16320.00 | 20043.64 |
| 01-2320 | SAU Expenses | <u>111240.00</u> | <u>108240.00</u> |
| TOTALS - | 2320 EXPENSES S.A.U. #44 | 111240.00 | 108240.00 |
| 01-2410 | Principal Salary | 43699.00 | 43699.00 |
| 01-2410 | Assistant Principal Salary | 32775.00 | 32775.00 |
| 01-2410 | Secretary Salary | 15415.00 | 15692.22 |
| 01-2410 | Subs-Secretary | 338.00 | 225.00 |
| 01-2410 | Professional Development | 600.00 | 733.41 |
| 01-2410 | Office Equipment Repair | 450.00 | 1854.09 |
| 01-2410 | Telephone | 5000.00 | 5275.06 |
| 01-2410 | Postage | 1960.00 | 1658.67 |
| 01-2410 | Administration Travel/Expenses | 550.00 | 544.50 |
| 01-2410 | Supplies & Forms | 3000.00 | 2814.45 |
| 01-2410 | Equipment Rep/Lease | 2955.00 | 3554.00 |
| 01-2410 | Professional Dues | 600.00 | 508.00 |
| 01-2410 | Graduation/Class Day Expenses | <u>700.00</u> | <u>922.85</u> |
| TOTALS - | 2410 OFFICE OF THE PRINCIPAL | 108042.00 | 110256.25 |
| 01-2520 | School District Bookkeeper | 20156.00 | 20155.20 |
| 01-2520 | Travel | 50.00 | 0.00 |
| 01-2520 | Supplies | 638.00 | 893.64 |
| 01-2520 | Equipment Repair | 535.00 | 554.43 |
| 01-2520 | New Equipment | 13095.00 | 13095.00 |
| 01-2520 | Equipment Replace | <u>250.00</u> | <u>189.00</u> |
| TOTALS - | 2520 OFFICE OF BOOKKEEPER | 34724.00 | 34887.27 |

| Account | | | Expended |
|------------|---|-----------------|--------------|
| <u>No.</u> | <u>Description</u> | <u>Budgeted</u> | <u>92-93</u> |
| 01-2540 | Custodian Salaries | 51098.00 | 51084.40 |
| 01-2540 | Substitutes | 1000.00 | 1212.00 |
| 01-2540 | Rubbish Removal | 2200.00 | 1932.25 |
| 01-2540 | Snow Plowing | 2500.00 | 4995.00 |
| 01-2540 | Care of Grounds | 3000.00 | 2884.00 |
| 01-2540 | Septic Tank Maintenance | 850.00 | 350.00 |
| 01-2540 | Fire Alarm Service | 850.00 | 1373.10 |
| 01-2540 | Clock/Bell Service | 350.00 | 344.25 |
| 01-2540 | Elevator Maintenance | 600.00 | 684.86 |
| 01-2540 | Building Maintenance/Repairs | 12000.00 | 22172.87 |
| 01-2540 | Repairs to Heating Plant | 1500.00 | 1643.33 |
| 01-2540 | Repairs to Furniture/Fixtures | 600.00 | 276.40 |
| 01-2540 | Repairs to Paving/Grounds | 5000.00 | 2449.00 |
| 01-2540 | Repairs to Plant-Floor | 0.00 | 0.00 |
| 01-2540 | Insurance | 20620.00 | 21250.94 |
| 01-2540 | Custodian Travel | 100.00 | 102.63 |
| 01-2540 | Glass Maintenance/Supplies | 500.00 | 290.39 |
| 01-2540 | Custodian Maintenance Supplies | 11000.00 | 12346.23 |
| 01-2540 | Electricity | 21000.00 | 22168.18 |
| 01-2540 | Fuel Oil | 13000.00 | 9263.55 |
| 01-2540 | Water | 4500.00 | 4100.00 |
| 01-2540 | Maintenance Equipment-New | 1500.00 | 2151.11 |
| 01-2540 | Furniture-New | 0.00 | 0.00 |
| TOTALS - | 2540 OPER. & MAINT. OF PLANT | 153768.00 | 163074.49 |
| 01-2550 | Regular Transportation | 121680.00 | 121680.00 |
| 01-2550 | Vocational Transportation | 750.00 | 0.00 |
| 01-2550 | Athletic Transportation | 2163.00 | 1856.55 |
| 01-2550 | High School Transportation | 27990.00 | 27990.00 |
| 01-2550 | Special Education Transportation | 86000.00 | 92797.00 |
| 01-2550 | Class/Field Trip Transportation | 3000.00 | 2996.50 |
| TOTALS - | 2550 PUPIL TRANSPORTATION | 241583.00 | 247320.05 |
| 01-2900 | Life Insurance | 1048.00 | 877.10 |
| 01-2900 | Health Insurance | 78428.00 | 57020.12 |
| 01-2900 | Dental Insurance | 6445.00 | 5425.44 |
| 01-2900 | Workman's Compensation | 17690.00 | 11519.95 |
| 01-2900 | Unemployment Compensation | 2268.00 | 107.97 |
| 01-2900 | Retirement Professional | 2978.00 | 1962.92 |
| 01-2900 | Retirement Non-Professional | 6009.00 | 3338.94 |
| 01-2900 | FICA | 15460.00 | 16011.61 |
| TOTALS - | 2900 INSURANCES, COMPENSATION RETIREMENT | 130326.00 | 96264.05 |
| 01-5100 | Principal of Debt | 200000.00 | 200000.00 |
| 01-5100 | Interest/Debt | 90800.00 | 90800.00 |
| 01-5100 | Principal of Debt | 0.00 | 0.00 |
| TOTALS - | 5100 DEBT SERVICE | 290800.00 | 290800.00 |
| TOTALS - | FUND 01 GENERAL FUND | 3785398.00 | 3695870.75 |

| Account | | | Expended |
|------------------------------------|---------------------------|-------------------|-------------------|
| <u>No.</u> | <u>Description</u> | <u>Budgeted</u> | <u>92-93</u> |
| 04-2560 | Lunch Worker Salaries | 32148.00 | 32410.13 |
| 04-2560 | Subs-Lunch Workers | 187.00 | 86.90 |
| 04-2560 | FICA-Lunch Workers | 2459.00 | 2486.03 |
| 04-2560 | Physicals-Lunch Workers | 50.00 | 15.00 |
| 04-2560 | Equipment Service | 750.00 | 2163.63 |
| 04-2560 | Fire Safety Inspection | 110.00 | 125.00 |
| 04-2560 | Petty Cash | 200.00 | 148.80 |
| 04-2560 | Travel | 50.00 | 11.00 |
| 04-2560 | Supplies | 750.00 | 1746.18 |
| 04-2560 | Food/Milk | 34032.00 | 32064.57 |
| 04-2560 | Utility Gas & Electricity | 1500.00 | 1246.96 |
| 04-2560 | Equipment | <u>750.00</u> | <u>5801.80</u> |
| TOTALS - | 2560 FOOD SERVICES | 72986.00 | 78306.00 |
| TOTALS - FUND 04 FOOD SERVICE FUND | | <u>72986.00</u> | <u>78306.00</u> |
| GRAND TOTALS | | <u>3858384.00</u> | <u>3774176.75</u> |

NORTHWOOD SCHOOL DISTRICT

REVENUE

July 1, 1992 - June 30, 1993

| | <u>92-93 Budget</u> | <u>92-93 Actual</u> |
|---|---------------------|---------------------|
| <u>Revenue from State Sources</u> | | |
| Foundation Aid | 201,394.00 | 201,394.41 |
| School Building Aid | 69,787.00 | 69,787.30 |
| Catastrophic Aid | 65,902.00 | 65,901.98 |
| <u>Local Revenue Other Than Taxes</u> | | |
| Tuition | 1,151.00 | 628.00 |
| Earnings on Investments | 13,650.00 | 6,025.88 |
| Rental Facilities | 1,050.00 | 990.20 |
| Special Education Tuition | 45,928.00 | 32,086.72 |
| Area Vocational School | 461.00 | |
| <u>Unanticipated Revenues</u> | | |
| High School Transportation | | 460.00 |
| Sale of Chairs | | 75.00 |
| Reimbursement - SAU | | 624.38 |
| Filing Fee | | 2.00 |
| Parsons Book Fund | | 20.00 |
| Bank Charge Adjustment | | 4.15 |
| 1991-92 A/R Overpayment | | 108.99 |
| <u>Balance Brought Forward</u> | | |
| Unreserved Fund Balance | <u>65,741.00</u> | <u>65,741.00</u> |
| TOTAL REVENUES OTHER THAN TAXES | 465,064.00 | 443,850.01 |
| DISTRICT ASSESSMENT* | <u>3,320,334.00</u> | <u>3,320,334.00</u> |
| TOTAL REVENUES | 3,785,398.00 | 3,764,184.01 |
| *Special Appropriations: \$5000.00 to Capital Projects Fund | | |
| <u>School Lunch Program</u> | | |
| Child Nutrition | 32,986.00 | 43,559.00 |
| Food Service Sales | 40,000.00 | 37,259.38 |
| Interest | | 121.55 |
| Other Income | | 697.48 |
| Special Appropriation | <u>3,500.00</u> | |
| TOTAL SCHOOL LUNCH PROGRAM | <u>76,486.00</u> | <u>81,637.41</u> |
| <u>Capital Projects Fund</u> | | |
| Appropriation | <u>5,000.00</u> | <u>5,000.00</u> |
| TOTAL REVENUE | 3,866,884.00 | 3,850,821.42 |

NORTHWOOD SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 1993

| Assets | General | Special Revenue | Capital Projects | Food Service | Capital Reserve |
|------------------------------------|-------------|--------------------|---------------------|-----------------|--------------------|
| ----- | ----- | ----- | ----- | ----- | ----- |
| Current Assets: | | | | | |
| Cash | \$68,971.07 | 0.00 | 0.00 | \$21,868.41 | \$17,225.08 |
| Intergov. Receivables | 13,493.84 | 0.00 | 0.00 | 7,329.00 | 0.00 |
| Other receivables | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventories | 0.00 | 0.00 | 0.00 | 3,119.00 | 0.00 |
| Total Current Assets: | ----- | ----- | ----- | ----- | ----- |
| | \$82,464.91 | \$0.00 | \$0.00 | \$32,316.41 | \$17,225.08 |
| Total Assets | ----- | ----- | ----- | ----- | ----- |
| | \$82,464.91 | \$0.00 | \$0.00 | \$32,316.41 | \$17,225.08 |
| Liabilities and Fund Equity | | | | | |
| ----- | ----- | ----- | ----- | ----- | ----- |
| Current Liabilities: | | | | | |
| Other Payables | 14,151.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 0.00 | 0.00 | 0.00 | 2,408.00 | 0.00 |
| Total Liabilities: | ----- | ----- | ----- | ----- | ----- |
| | \$14,151.32 | \$0.00 | \$0.00 | \$2,408.00 | \$0.00 |
| Fund Equity | | | | | |
| ----- | ----- | ----- | ----- | ----- | ----- |
| Reserve for Special Purposes | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unreserved Fund Balance | 63,313.59 | 0.00 | 0.00 | 29,908.41 | 0.00 |
| Total Fund Equity: | ----- | ----- | ----- | ----- | ----- |
| | \$68,313.59 | \$0.00 | \$0.00 | \$29,908.41 | \$17,225.08 |
| Total Liabilities and Fund Equity: | ----- | ----- | ----- | ----- | ----- |
| | \$82,464.91 | \$0.00 | \$0.00 | \$32,316.41 | \$17,225.08 |

DEPARTMENT OF REVENUE ADMINISTRATION
Concord, N. H. 03301

Northwood School District
October 26, 1993

Your report of appropriations voted and property taxes to be raised for the 1993-94 school year has been approved on the following basis:

| | |
|---|----------------|
| TOTAL APPROPRIATION | \$3,892,819.00 |
| REVENUE & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES | |
| Unreserved Fund Balance | \$ 63,313.59 |
| Revenue From State Source: | |
| Foundation Aid | \$ 476,923.65 |
| School Building Aid | 69,787.30 |
| Area Vocational School | 461.00 |
| Driver Education | |
| Catastrophic Aid | 22,327.00 |
| Adult Education | |
| Child Nutrition | 43,803.00 |
| Other State Sources | |
| Local Revenue Other Than Taxes: | |
| Tuition | \$ 750.00 |
| Earnings on Investments | 7,600.00 |
| Pupil Activities Rental of Facilities | 1,000.00 |
| Other Local Sources Warrant Article #6 | 5,000.00 |
| Trust Fund Income | |
| Transferred From Capital Projects Fund | |
| Transferred From Capital Reserve Fund | |
| Sale of Bonds and Notes | |
| Food Service Receipts | \$ 40,666.00 |
| Supplemental Appropriation | \$ 2,000.00 |
| Special Education Tuition | 30,000.00 |
| TOTAL REVENUE AND CREDITS | \$ 763,632.00 |
| DISTRICT ASSESSMENT | \$2,129,187.00 |
| TOTAL APPROPRIATION | \$3,892,819.00 |

INDEPENDENT AUDITOR'S REPORT

Members of the School Board
Northwood School District

I have audited the accompanying general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1993 as listed in the table of contents. These financial statements are the responsibility of the Northwood School District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the Northwood School District as of June 30, 1993 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the index are presented for the purposes of additional analysis and are not a required part of the combined financial statements of the Northwood School District. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in my opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

L. Patrick Kelly
Certified Public Accountant

August 19, 1993

SALARIES OF THE SUPERINTENDENT
AND
ASSISTANT SUPERINTENDENTS
1993 - 1994

| SCHOOL DISTRICT | % LOCAL SHARE | SUPERINTENDENT | ASSISTANT SUPERINTENDENT | ASSISTANT SUPERINTENDENT |
|-----------------|---------------|----------------|-----------------------------|-----------------------------|
| BARRINGTON | 35.30% | \$21,703.50 | \$18,003.00 | \$15,885.00 |
| NORTHWOOD | 22.55% | \$13,864.42 | \$11,500.50 | \$10,147.50 |
| NOTTINGHAM | 20.60% | \$12,665.50 | \$10,506.00 | \$ 9,270.00 |
| STRAFFORD | 21.55% | \$13,249.59 | \$10,990.50 | \$ 9,697.50 |
| TOTAL | 100.00% | \$61,483.01 | \$51,000.00 | \$45,000.00 |

SCHOOL ADMINISTRATIVE UNIT #44
DISTRIBUTION OF AMOUNT TO BE SHARED BY DISTRICTS
1993 - 1994

| DISTRICT | 1991 EQUALIZED VALUATION | VALUATION PERCENT | 1990-91 PUPILS | PUPIL PERCENT | COMBINED PERCENT | 93-94 DISTRICT SHARE |
|------------|--------------------------------|----------------------|-------------------|------------------|---------------------|----------------------------|
| BARRINGTON | 259565629 | 33.90% | 671.5 | 36.70% | 70.60% | \$170,194.57 |
| NORTHWOOD | 184425843 | 24.10% | 383.5 | 21.00% | 45.10% | 108,722.03 |
| NOTTINGHAM | 161967278 | 21.20% | 366.7 | 20.00% | 41.20% | 99,320.35 |
| STRAFFORD | 159386579 | 20.80% | 408.3 | 22.30% | 43.10% | 103,900.65 |
| TOTAL: | 765345329 | 100.00% | 1830 | 100.00% | 200.00% | \$482,137.60 |

1993-1994 PRINCIPAL AND TEACHERS SALARIES

| Name: | Position: | Salary <u>93-94</u> |
|---------------------|---------------------|------------------------|
| Buccini, John Jr. | Principal | \$46,200.00 |
| Warburton, Peter | Assn't Principal | \$34,340.00 |
| Ames-Kimball, Debbi | Middle Level | \$22,335.00 |
| Carroll, Nancy | Elementary | \$28,029.00 |
| Chrusz, Kevin | Middle Level | \$33,509.00 |
| Conrad, Jennifer | Special Ed. | \$19,282.00 |
| Davis, Karen | Elementary | \$22,166.00 |
| Desmarais, Suzan | Elementary | \$34,749.00 |
| Dietterle, Lynn | Art | \$26,529.00 |
| Donnell, Donna | Elementary | \$25,270.00 |
| Folan, Joanne | Middle Level | \$38,232.00 |
| Gasowski, Annie | Phys. Ed/Health | \$29,709.00 |
| Gibson, Ellen | Elementary | \$20,594.00 |
| Goodman, Lou | Elementary | \$33,509.00 |
| Hatch, Richard | Special Ed. | \$35,937.00 |
| Heichlinger, Alison | Elementary | \$19,282.00 |
| Humel, Irene | Elementary | \$22,335.00 |
| Konrad, Dorothy | Elementary | \$35,390.00 |
| Kraft, Dottie | Guidance | \$39,704.00 |
| Kramas, Linda | Elementary | \$28,102.00 |
| Kulas, Jack | Middle Level | \$22,315.00 |
| LeBlanc, Kate | Elementary | \$21,395.00 |
| Lucey, Gale | Elementary | \$34,749.00 |
| Magnusson, Lisa | Elementary | \$24,345.00 |
| McGann, Judy | Special Ed. | \$38,594.00 |
| McMaster, Roberta | Elementary | \$35,390.00 |
| Nee, Tracey | Elementary | \$23,979.00 |
| Pitman, Carla | Elementary | \$27,677.00 |
| Puopolo, Jeanne | Special Ed. | \$27,596.00 |
| Robertson, Allan | Middle Level | \$36,437.00 |
| Sarno, Elizabeth | Middle Level | \$21,666.00 |
| Singer, Daniel | Music | \$21,052.00 |
| Verville, Jackie | Reading Spec. (4/5) | \$31,763.00 |
| Wright, Sue | Speech +20 days | \$30,563.00 |
| Zielinski, Kim | Elementary | \$26,912.00 |

SUPERINTENDENT'S REPORT

The control of the Northwood School District lies with its School Board which has been duly constituted and is governed by the State of New Hampshire educational statutes. The School Board exercises its powers through the adoption of by-laws and policies for the organization and operation of the school district and is responsible for district operation through its chief executive officer, the Superintendent of Schools. The School Board in Northwood consists of five members. Each year new members of the School Board are chosen by the community to serve a full term. These elections take place annually in March. To qualify to represent the community, the candidate must be a citizen and resident of that school district. School Board vacancies occurring by resignation, or some other means may be filled by a majority vote of the School Board within a prescribed amount of time after the vacancy occurs.

All citizens have the right to advanced notice of and attendance at all public meetings of the School Board. Announcements of meetings may be found at the front entrance of the school, at the town office and at the Superintendent's Office. The School Board is required to meet at least once a month. This meeting at which formal and official actions are taken by the School Board may be attended by the general public. The School Board usually holds meetings in Northwood on the first and third Thursdays beginning at 7:00 p.m. At these meetings, there is time set aside for the general public to address the School Board and speak to any concerns which the public may have about the operation of their schools. The School Board periodically will hold workshop meetings, such as for school budget preparation. All workshop meetings are posted in the same manner as regular School Board meetings and the public is invited and urged to attend these open workshop sessions. Minutes of all meetings of the School Board are kept and published on a regular basis. The community, as permitted by law, may be excluded from meetings or portions of meetings when items to be discussed might jeopardize the public interest, or infringe upon the rights of an individual or individuals. Such meetings are called non-public sessions. Such an exclusion would include collective bargaining or negotiations sessions, employment termination, employee evaluation and or discipline or employment of any present or prospective employee. Also, exclusion may further include sessions in which information, if disclosed, would invade the personal privacy of an individual. The School Board, however, must take formal action during a public meeting.

Since my arrival on February 1, 1993, it has been my pleasure to work with our School Board in the administration of education in our community. I feel pleased and privileged to be a part of the educational endeavor and will strive to work as hard as possible to provide the best educational opportunities

for all of our children at all grade levels in our school. On behalf of the School Board, I wish to take this opportunity to invite all members of the public to attend any and all functions at our school and any and all School Board meetings as the School Board and Administration are conducting the business of the community in educating our youngsters.

Sincerely yours,

George S. Reid, Ed.D.
Superintendent of Schools

PRINCIPAL'S REPORT
1993 - 1994

The enrollment at the Northwood School is as follows:

| | |
|--------|-----------|
| K - 50 | 4 Classes |
| 1 - 63 | 3 Classes |
| 2 - 55 | 3 Classes |
| 3 - 59 | 3 Classes |
| 4 - 54 | 3 Classes |
| 5 - 56 | 3 Classes |
| 6 - 41 | 2 Classes |
| 7 - 39 | 2 Classes |
| 8 - 37 | 2 Classes |

TOTAL: 454

Northwood School Mission Statement

The mission of the Northwood School is to assure that all students acquire knowledge and develop the skills and work habits to enable them to be contributing members of their community and to function successfully in society. This mission is best accomplished when students, school personnel, parents and community members maintain high expectations, create a positive school climate, provide a safe and orderly environment and promote effective collaboration between school, home and community.

School News

Students returned to school to find our new wing with freshly painted walls and lockers in the Middle School area. A security alarm system has been installed and new tile floors for first and second grade classrooms and bathrooms, along with new carpeting in the grade 3 wing. New sinks were placed in grades 1 and 2 classrooms. All bathrooms were treated to a fresh coat of paint.

The outside of our school was painted and caulked, and new windows were installed in grades 1 and 2 classrooms and in the back of the kindergarten classrooms. A new outside sign for announcements was also installed.

Students in grades 1-3 were involved in an enrichment program on Latin America. Grade 4 conducted a Conservation Fair involving ecology projects and demonstrations, a Math Fair and also were involved in the Golden Key Club. The Golden Key Club involved UNH students who modeled goal setting and choices one makes in life. Enrichment Programs offered were computers, drama, mindbenders, cooking and nature trail experiences. Grade 5 students were involved in D.A.R.E., attended a Science Camp, went on a whale watch, participated in the Voyage of the Mimi Project and a Math Fair.

In the Middle School, literature based reading, Comprehensive Guidance, Health, Sustained Silent Reading and R.E.A.C.T. continue as part of the program. Pre-Algebra, Algebra and Basic Math comprise the mathematics program. The History Fair and Science Fair were successful, as were the Arts Festival, Drama productions and a Gymnastics Program. A group of Middle School students visited Washington, D.C. in May. The Student Council was active sponsoring dances, operating a school store and planning exchange days.

School personnel, parents and community members were actively involved in a variety of committees. P.T.A. and Volunteer programs serve as integral parts of the school community. The P.T.A. continues to work diligently to support programs in the school. Our Volunteer Program has been cited by the N.H.P.I.E. (New Hampshire Partners in Education) as a Blue Ribbon Achievement Award recipient, acknowledging our program as being exemplary.

Thank you to all who have been involved with the Northwood School and have helped to make our programs, students and school successful. Your support and efforts are truly appreciated!

Respectfully submitted,

John A. Buccini
Principal

NORTHWOOD SCHOOL 8TH GRADE

CLASS OF 1993

| | |
|--------------------|-------------------|
| John M. Bateman | Chad Blanchard |
| Nicole Cicchetto | Brian Colburn |
| Sam Cooley | Michael Corson |
| Daniel Coyle | Shannon Deyo |
| Andrew Dodier | Susan Ebberson |
| Peter Fiasconaro | Jeremy George |
| Jenny Gould | Tabatha Grund |
| Kari Harris | Pauline Harrison |
| Paris Herk | Jason Hodgdon |
| Brian Johnson | Robert Kaffel |
| Peter Lennon | Joshua Marston |
| Brian Mayhew | Patrick McElaney |
| Joseph McGranaghan | Kevin Mello |
| Steven Messier | Joseph Parry |
| Heather Pevear | Jasmine Purinton |
| Ethan Robertson | Meagan Royce |
| Adi Rule | Patrick Schofield |
| Heather Thomas | John Vasselian |
| Manysone Vivathana | Karen Witham |
| Angela Wright | Cornelius Young |

1992 - 1993 SCHOOL HEALTH SERVICES

In September 1992, Dr. Robert Lord, Farmington, NH, completed 64 sports physicals. Fifty-nine students attended the annual Lion's Club Hearing and Vision Testing Clinic. Four were referred for further testing.

During the year, health screenings were conducted on 467 students. Eleven were referred for various reasons. A total of 2700 visits were made to the Nurse's Office.

Attended the NH Educational Services for the Sensory Impaired and learned about the van Diik Method and attended a workshop on Understanding Depression, Its Recognition and Biological Treatment, along with American Red Cross Recertification for CPR.

The Visiting Nurse Association, Farmington, NH, came in May and immunized 12 sixth grade students. In September, we had 100% immunization for #2 MMR of seventh grade incoming pupils in compliance with NH law.

NH State Trooper, Mark Mitchell, taught the D.A.R.E. program for the fourth year to both grades three and five.

Special thanks to the Saddleback Lions Club for all the help they give to students at our school in the vision department, Harvey Lake Women's Club for all of the handmade hats and mittens, to Jean Lane and Lois Cafmeyer for the many hours donated to the Health Office and the many parents and friends for donations and help.

Sincerely,

Norene Sauls, RN, BS

NOTES

VITAL STATISTICS

| <u>Date</u> | <u>Name of Child</u> | <u>Father</u> | <u>Mother</u> | <u>Place</u> |
|-------------|--------------------------------|-------------------------|------------------------|----------------|
| 12/18/92 | Logan Allan Dressel | Donald Dressel, Jr. | Lisa Hackett | Portsmouth, NH |
| 01/07/93 | Eltienne Therese Planchet | Claude Planchet | Elaine Ouellet | Concord, NH |
| 01/24/93 | Alexander Eric Frost Bobowski | Thomas Bobowski | Shelley Frost | Concord, NH |
| 01/29/93 | Kristian Stephen Lucey | Stephen D. Lucey | Sharon Anderson | Dover, NH |
| 01/30/93 | Mackenzie Allan Segura-Cook | Hector Segura-Arrieta | Judith Cook | Concord, NH |
| 03/03/93 | Kala Marie Frye | Stuart A. Frye | Cheryl Ann Kotce | Concord, NH |
| 03/05/93 | Jackson Riley Young | Jack Henry Young | Molly McKenna | Concord, NH |
| 03/22/93 | Elizabeth Ashley Wisneski | Paul Wisneski | Laura M. Fink | Dover, NH |
| 03/26/93 | Elizabeth Susan Helton | Duane E. Helton | Joyce A. Ricci | Portsmouth, NH |
| 03/28/93 | Nathan Everett Young | Brian Everett Young | Pamela L. Tasker | Concord, NH |
| 04/16/93 | Nathan James Taschereau | Dean V. Taschereau | Denise Arsenault | Exeter, NH |
| 04/20/93 | Sean Patrick Bready | Thomas Bready | Maureen Coughlin | Concord, NH |
| 04/22/93 | Nicholas Michael Moisington | Michael Moisington | Cheryl Simmons | Concord, NH |
| 04/24/93 | Gary Stephen Richards | Stephen D. Richards | Nathaline Vardaro | Dover, NH |
| 04/28/93 | Matthew Voigt Pavlos | John R. Pavlos | Laurie Susan Voigt | New London, NH |
| 04/29/93 | Brandon Patrick Marshall | Arthur T. Marshall, III | Shelley Donahue | Concord, NH |
| 04/29/93 | Molly Louise Goelzer | Scott Goelzer | Jeanne Daude | Dover, NH |
| 04/30/93 | Daniel Michael Meara Faletta | Michael Faletta | Mary Anne Meara | Northwood, NH |
| 05/04/93 | Brandon Phillip Marquis | Arthur Marquis, Jr. | Jennifer Stevens | Concord, NH |
| 05/04/93 | Alexander Chandler Steenbergen | Todd Steenbergen | Christina Chandler | Concord, NH |
| 05/09/93 | Nathan Michael Bolsvert | Michael Bolsvert | Kimberly Blomstrom | Concord, NH |
| 05/19/93 | Stephen Mark Tetreault | Mark Chandler Tetreault | Jeanne Rita Morrisette | Manchester, NH |
| 05/21/93 | Dustin Thomas Reinauer | Thomas M. Reinauer | Mandie Lund | Derry, NH |
| 05/26/93 | Cassie Charles Nealon | Richard J. Nealon | Brenda Johnson | Manchester, NH |
| 06/04/93 | Jennifer Lynn Walkup | Mark S. Walkup | Ellen Blaustein | Concord, NH |
| 06/13/93 | Jennifer Lynn Legere | Normand Legere | Nancy Barrett | Concord, NH |
| 06/18/93 | Cathryn Lynn McCann | Dennis McCann | Debora Crane | Concord, NH |
| 06/24/93 | Gregory Phillip Foslitt | Phillip George Foslitt | Brenda M. Jenness | Laconia, NH |
| 06/24/93 | Eric Harold Burgess | James E. Burgess | Kristeen Seybold | Concord, NH |
| 06/29/93 | Nikolas John Champagne | Gary R. Champagne | Kara M. McGillicuddy | Concord, NH |
| 07/12/93 | Margaret Elizabeth Blake | Terrence M. Blake | Annette L. Lefevre | Concord, NH |
| 07/15/93 | Frances Mae Goodwin | Keith Goodwin | Dagne Dimes | Exeter, NH |
| 07/20/93 | Emily Jacqueline Dechane | Peter J. Dechane | Regina Paradis | Manchester, NH |
| 07/27/93 | Hunter Paul Chagnon | Darrell P. Chagnon | Diana Percoco | Nashua, NH |
| 07/30/93 | Alanna Auerbach Young | George F. Young | Margaret Auerbach | Concord, NH |

| | | | | |
|----------|-------------------------------|-----------------------|-----------------------|----------------|
| 08/04/93 | Allison Caitlin Wilkins | Kenneth J. Wilkins | Heidi Gerhardt | Portsmouth, NH |
| 08/06/93 | Hannah Christine Anthony | Larry J. Anthony | Cheryl Debutts | Concord, NH |
| 08/10/93 | Caitlin Amanda Belyea | Chipman M. Belyea | Vanessa A. Batchelder | Rochester, NH |
| 08/16/93 | Michael Thomas Gibson | Jeffrey N. Gibson | Ellen McNulty | Concord, NH |
| 08/16/93 | Patrick Douglas Erskine | Michael Erskine | Andrea Balsamo | Derry, NH |
| 08/28/93 | Alyssa Victoria Shannon | Daniel R. Shannon | Amy Josiah | Dover, NH |
| 09/03/93 | Emily Theresa Madison | Kevin D. Madison | Terri J. Linn | Manchester, NH |
| 09/10/93 | Emily Margaret Wall | Edward F.R. Wall, Jr. | Debra Ann Hurley | Concord, NH |
| 09/11/93 | Nicholas Scott Roy | Donald W. Roy | Terri A. Gray | Manchester, NH |
| 09/14/93 | Merideth Jean Tumas | Steven Tumas | Laurie Arsenaault | Concord, NH |
| 09/21/93 | Michael Robert Barry | Darren R. Barry | Kim Anne Bey | Exeter, NH |
| 09/29/93 | Zachary Mark Richards | Mark D. Richards | Deborah L. Croteau | Dover, NH |
| 10/08/93 | Jedediah Quentmeier Platte | Ralf Platte | Dawn Newman | Northwood, NH |
| 11/07/93 | Rachel Maria Dill | Donald P. Dill | Elizabeth Garcia | Concord, NH |
| 11/09/93 | Thomas Warren Masison | David C. Masison | Susan J. Moore | Concord, NH |
| 11/26/93 | Richard Harvey Young | John M. Young | Carol Ann Hayes | Lebanon, NH |
| 12/01/93 | Travis Scott Ferland | Keith S. Ferland | Lynn A. Main | Portsmouth, NH |
| 12/06/93 | William Arthur St-Laurent, II | William A. St-Laurent | Debra L. St.Pierre | Concord, NH |
| 12/11/93 | Haley Morgan Bell | Patrick L. Bell | Janice VanZandt | Portsmouth, NH |
| 12/28/93 | Elke Meta Tommeson | Mark Tommeson | Glenn Heath | Concord, NH |

MARRIAGES FOR 1993

| Date | Name of Groom | His Residence | Name of Bride | Her Residence |
|----------|------------------------------|-----------------|------------------------|-----------------|
| 08/15/92 | Clifford W. Chadwick | Northwood, NH | Annie M. George | Northwood, NH |
| 01/02/93 | James Vincent Whalen | Northwood, NH | Willo Dale Craig | Groton, MA |
| 01/29/93 | Thomas E. Demeritt | Northwood, NH | Mona Suzanne Butler | Northwood, NH |
| 02/12/93 | Mark David Richards | Northwood, NH | Deborah Lynn Corteau | Northwood, NH |
| 04/23/93 | William Richard Cleveland | Northwood, NH | Ileidi Evelyn Blenis | Northwood, NH |
| 05/01/93 | Kenneth F. Witham, Jr. | Northwood, NH | Carol A. Gosselin | Northwood, NH |
| 05/15/93 | Christopher Joseph Lemieux | Dover, NH | Cheryl Ann Tuttle | Northwood, NH |
| 07/03/93 | Charles William Cline | Toronto, ON | Amie R. Vormell | Groveport, OH |
| 07/29/93 | William Raymond Brennan | Northwood, NH | Debra C. Crawford | Northwood, NH |
| 07/31/93 | Scott Arthur Tempest | Northwood, NH | Michelle M. Ruel | Northwood, NH |
| 08/07/93 | John Stefan Goff | Altadena, CA | Christine Bell | Altadena, CA |
| 08/07/93 | Joe Pontbriand, Jr. | Northwood, NH | Regina M. Newcomb | Northwood, NH |
| 08/14/93 | John Michael Torla | Kingston, NH | Gayle Lynn Newman | Northwood, NH |
| 08/14/93 | Paul Andrew Petritis | Brattleboro, VT | Ilope A. O'Shaughnessy | Brattleboro, VT |
| 08/21/93 | Adam David Berry | Northwood, NH | Marla Ann Cox | Northwood, NH |
| 08/28/93 | Vernon Lee Braswell | Northwood, NH | Holly Sue Atwater | Northwood, NH |
| 08/31/93 | William A. Johnson | Northwood, NH | Marylee V. Forgy | Epsom, NH |
| 09/04/93 | Todd Christopher Elliott | Northwood, NH | Janice Christine Lee | Barrington, NH |
| 09/11/93 | Walter Raymond Viking | Acton, ME | Debra Jean Parsons | Acton, ME |
| 09/17/93 | Brian Phillip Lensol | Northwood, NH | Cynthia Jean Manning | Northwood, NH |
| 09/25/93 | Edward R. Ciereszinski | Northwood, NH | Donna Lee Hutchins | Northwood, NH |
| 09/25/93 | Michael R. StCyr | Northwood, NH | Gena L. Lamper | Manchester, NH |
| 10/02/93 | William A. St-Laurent | Northwood, NH | Debra L. St-Pierre | Northwood, NH |
| 10/09/93 | John Cleveland Brown | Deerfield, NH | Nancy Ann Gasper | Northwood, NH |
| 10/09/93 | Jeffrey Glenn Randall | Northwood, NH | Stacey Lynn Healey | Northwood, NH |
| 10/29/93 | Robert Patrick Gilbride, Jr. | Northwood, NH | Georgia May Evans | Northwood, NH |
| 10/30/93 | Kenneth Leroy Wright, Sr. | Northwood, NH | Susan M. Heath | Northwood, NH |
| 11/12/93 | David E. Millette | Northwood, NH | Deborah June Swanson | Northwood, NH |
| 11/26/93 | Steven E. Cote | Northwood, NH | Michelle A. McCormack | Northwood, NH |
| 12/21/93 | Steven B. Pierson | Northwood, NH | Jennifer Lee Hill | Nottingham, NH |
| 12/26/93 | Kenneth M. Colpritt | Northwood, NH | Cheryl A. Corson | Rochester, NH |
| 12/31/93 | Richard A. St-Pierre II | Northwood, NH | Linda L. Stevens | Northwood, NH |

DEATHS FOR 1993

| <u>Date</u> | <u>Name of Deceased</u> | <u>Father</u> | <u>Mother</u> | <u>Place</u> |
|-------------|---------------------------|---------------------|--------------------|--------------|
| 10/31/81 | Marilyn S. Sherman | Herbert S. Sherman | Helen A. Holmes | Manchester |
| 10/26/92 | Rothae G. Baker | Samuel Gerrish | Annie Hoitt | Concord |
| 12/29/92 | Kenneth P. Sullivan | Joseph Sullivan | Pauline Noonan | Concord |
| 01/10/93 | Lillian Richardson Mutter | Arthur Richardson | Maudina Avery | Concord |
| 01/16/93 | Harriet F. Alukonis | Hersey Cooke | Lucy Burnham | Concord |
| 02/05/93 | James O. Currier | William Currier | Emma Towns | Northwood |
| 04/16/93 | Freda B. Tasker | Norman Canney | Ellen L. Freeman | Northwood |
| 04/27/93 | Vernon F. Emro | Guy Emro | Florence Melansen | Manchester |
| 05/06/93 | Brandon Phillip Marquis | Arthur Marquis, Jr. | Jennifer Stevens | Lebanon |
| 05/24/93 | George V. Linscott | Harry Linscott | Georgianna Garland | Concord |
| 08/18/93 | Ina Emma Thompson | Elmer E. Thompson | Amanda Homiston | Northwood |
| 08/23/93 | Carroll Hopkins Burns | Willie Burns | Carrie Hopkins | Epsom |
| 09/01/93 | Helen O. Brackett | George Owen | Mary McGrath | Concord |
| 09/02/93 | Martin George Gecheran | Thomas Gecheran | Madelyn Cashman | Northwood |
| 09/03/93 | Paul C. Bell | Merton Bell | May Charles | Concord |
| 09/21/93 | Gerald James Newman, Sr. | John Newman, Sr. | Addie Perrier | Northwood |
| 10/03/93 | William Edward Harris | William E. Harris | Matilda Barteld | Concord |
| 10/21/93 | Edith Clement | ----- | ----- | Epsom |
| 10/25/93 | Lawrence N. Tasker | Elmer Tasker | Clara Hanson | Northwood |
| 11/11/93 | Alice R. Fifield | William McHugh | Alice Hansbury | Epsom |
| 12/10/93 | Ruth Andrews Clark | Chester Andrews | Ada Britton | Northwood |
| 12/21/93 | Francis T. Wallace | Chester Wallace | Nellie Palmer | Concord |

NOTES

TELEPHONE NUMBERS

| | |
|--|----------------------|
| Selectmen's Office | 942-5586/942-9100 |
| Town Clerk's Office | 942-5422 |
| Tax Collector's Office | 942-8411 |
| Planning Board | 942-5586/942-9100 |
| Building Inspector/Code Enforce. Officer | 942-5586/942-9100 |
| Health Officer | 942-5586/942-9100 |
| Police Department (Dispatch) | 942-8284 |
| Police Department (Business) | 942-9101 |
| Fire & Rescue Squad & Emergency Mgmt | 1-225-3355/Emergency |
| Fire Station Office | 942-9103/942-9104 |
| Rural District Health Council | 1-755-2202 |

OFFICE HOURS

Town Clerk:

Monday Evening6 P.M. - 9 P.M.

Tuesday, Friday & Saturday.....10 A.M. - 1 P.M.

Tax Collector:

Friday10 A.M. - 2 P.M.

Last Saturday, each month 9 A.M. - 12 Noon

Fourth Thursday, each month 7 P.M. - 9 P.M.

Selectmen:

Monday Evening or by appointment....7 P.M.

Planning Board:

Fourth Thursday Each Month.....7 P.M.

Board of Adjustment:

Monthly by agenda.....7 P.M.

Recycling Area:

Saturday & Sunday.....8 A.M. - 12 Noon

Wednesday.....8 A.M. - 12 Noon

Libraries:

Chesley Memorial, Rte. 43 & 4.....942-5472

Monday & Tuesday.....10 A.M. - 5 P.M.

Wednesday & Thursday.....10 A.M. - 2 P.M.

6 P.M. - 8 P.M.

Friday.....Closed

Saturday.....10 A.M. - 2 P.M.

Bryant Library, Rte. 107.....Temporarily Closed

Selectmen's Business Office:

Monday - Friday9 A.M. - 2 P.M.

NAMES & TELEPHONE NUMBERS OF REPRESENTATIVES & SENATORS

U.S. Senators

| | |
|---|--|
| Honorable Judd Gregg U.S. Senate Bldg. Washington, DC 20510 | 125 North Main Street Concord, NH 03301 1-225-7115 |
| Honorable Robert C. Smith 332 Dirksen Senate Bldg. Washington, DC 20510 | 46 South Main Street Concord, NH 03301 1-228-0453 |

U.S. CONGRESSMEN

| | |
|--|--|
| Honorable Richard N. Swett 128 Cannon House Office Bldg. Washington, DC 20515 | 18 North Main Street Concord, NH 03301 1-224-6221 |
| Honorable William H. Zeliff 512 Cannon House Office Bldg. Washington, DC 20515 | 340 Commercial Street Manchester, NH 03101-1123 1-800-649-7290 |

STATE SENATOR

| | |
|--|--|
| John S. "Jack" Barnes, Jr. P. O. Box 362, Raymond, NH 03077 | 1-895-9352 Home Phone 1-895-9396 Business Phone |
|--|--|

REPRESENTATIVES

| | |
|---|--|
| Robert A. Johnson Ye Old Canterbury Rd. Northwood, NH 03261 | 942-8666 Home Phone 1-271-3165 Business Phone |
| Rick Newman 7 Hanes Road Barrington, NH 03285 | 942-5197 Home & Business |

STATE OFFICES OF INTEREST

| | |
|---|------------|
| Attorney General, Consumer Protection Bureau..... | 1-271-3641 |
| Office of the Governor | 1-271-2121 |
| Fish & Game Department | 1-271-3421 |
| Secretary of State | 1-271-3242 |

ROCKINGHAM COUNTY PHONE NUMBERS

| | |
|-------------------------|------------|
| Sheriff | 1-679-2225 |
| State Police | 1-679-5663 |
| Register of Deeds | 1-772-4712 |

| | |
|--|------------|
| Strafford Regional Planning Commission | 1-742-2523 |
|--|------------|

JOHN PLECK'S OFFICE
NORTHWOOD, N. H.

Spec
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Collections
Library
com NH 03824

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4th CL. RATE**

**SPECIAL
4th CL. RATE**

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Seaplane 1914

Luis Muñoz Marín
Governor, Puerto Rico

USA 05

